



**PROPOSAL FOR INDEPENDENT AUDITING SERVICES FOR THE  
TOWN OF MIAMI LAKES**

**RFP NO. 2016-46**

**For the Fiscal years ending September 30, 2016, 2017 and 2018**

**October 12, 2016**

**Alberni Caballero & Fierman, LLP**  
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Coral Gables, FL 33146

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**AC&F**

**ALBERNI CABALLERO & FIERMAN, LLP**

ACCOUNTANTS • ADVISORS

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# TRANSMITTAL LETTER



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



October 12, 2016

Town of Miami Lakes  
Office of the Town Clerk  
6601 Main Street  
Miami Lakes, FL 33014

Re: **REQUEST FOR PROPOSAL FOR INDEPENDENT AUDITING SERVICES (RFP No. 2016-46)**

Alberni Caballero & Fierman, LLP (AC&F) appreciates this opportunity to respond to your Request for Proposal for Independent Auditing Services for the Town of Miami Lakes (the "Town") for the fiscal years ended September 30, 2016, 2017, and 2018. The firm consists of Certified Public Accountants and professionals dedicated to serving the public sector. AC&F's partners have been providing professional CPA services throughout Florida for the past 40 years and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Alberni Caballero & Fierman, LLP is also a member of the AICPA's Government Audit Quality Center and Employee Benefit Plan Audit Quality Center. Andrew S. Fierman, the proposed engagement partner, also serves as the designated audit quality partner.

Our team, based out of our Coral Gables office offers the **following advantages:**

**Experienced Personnel On-The-Job:** Our Management Team's CPAs average:

- over 25 years of professional practice in the governmental audit field;
- over 15 years working together as a team

**Knowledgeable Team:** Because our team members are devoted to the public sector, we are experts in the intricacies of governmental accounting and the unique issues affecting your Town.

**Management Involvement:** Unlike most firms:

- the professionals assigned to your engagement focus the majority of their time working exclusively with governmental organizations.
- **experienced Firm Management (Senior Management)** will dedicate 100 percent of their time to your engagement.
- because of our experience, we will use your staff's time efficiently and serve as a valuable resource for your organization.
- your personnel will not waste time "training our personnel".

Please note the following "Key" Engagement Team Members assigned to your Engagement:

1 Engagement Partner  
1 Quality Control Partner  
1 Technical Resource Partner  
1 Supervisor in charge  
1 Supervisor

5 Total Key Team Members

We humbly ask you to compare the expertise of our "Key" Engagement Team to our peer competition assigned teams. We are confident you will not see another firm assigning our level of experience to your engagement.



**GFOA CERTIFICATE OF ACHIEVEMENT** reporting/submittal requirements: AC&F is proud to have assisted all of our clients that are presently participating in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR), qualify for this award. Additionally, many of the Engagement Team Members participate in the GFOA's CAFR review program.

**Smooth Transition:** transition will be smooth, with minimal disruption of the Town's staff and operations. We can guarantee this due to our engagement team's governmental audit experience.

**On-Site Decision Makers:** Unlike most other firms, ***our partners are on-site during the engagement***. This ensures that any audit issues will be resolved efficiently and timely since the key individuals of the engagement will be on-site during the audit.

**Immediate Service Responsiveness:** Accessible to clients regarding ANY comments, questions, or concerns.

**Timely Delivery of Services:** We understand the importance of completing the audit and issuing the audited financial statements in a timely manner and will work closely with you and your staff to meet and exceed your expectations.

**Fees:** We recognize that engaging and accounting firm is an important investment of the Town. You can expect that we are competitively priced and that your investment in us will add value to your Town.

**Take a "Get the Job Done" approach to our Engagements:** We will dedicate as many resources and people as necessary to complete the engagement within the specified time frame.

Based on our understanding of your expectations and the requirements set forth in your RFP, we will summarize the scope of our proposed services and our audit approach. We will demonstrate how our approach surpasses other firms and exceeds the Town's expectations.

We will perform an annual audit of the basic financial statements of the Town of Miami Lakes for the fiscal years ending September 30, 2016, 2017 and 2018. During the tenure of the agreement AC&F will perform a financial audit in accordance with generally accepted auditing standards, government auditing standards, Federal OMB Uniform Guidance (including necessary filings) and Florida Statutes. We will also prepare the IRS Form 990-N tax returns for the Miami Lakes Town Foundation and the Miami Lakes Youth Center Fund. The primary purpose of the audit is to express an opinion on the financial statements of the Town.

**We commit to perform the work within the time period described in your request for proposal.**


The firm will be involved throughout the entire year, by providing assistance in resolving issues and informing the Town of new evolving issues and related matters of importance.

This proposal is a firm and irrevocable offer for one hundred and twenty (120) days. Andrew S. Fierman, CPA, a partner in our firm's assurance services department is authorized to make representations for and to bind the firm. He can be reached at (305) 662-7272. His e-mail address is [andrew@acf-cpa.com](mailto:andrew@acf-cpa.com). Please do not hesitate to call or email if you have any questions about the information provided in this proposal. We thank you for considering our firm's qualifications and experience and look forward to serving you.

Very truly yours,



Andrew S. Fierman, CPA- Partner  
Alberni Caballero & Fierman, LLP  
FEI# 55-0912340  
CPA License#: AD64536



# PROPOSER INFORMATION FORM



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

**RFP 2016-46**

**PROPOSER INFORMATION FORM**

RFP TITLE: Independent Auditing Services RFP No. : 2016-46

Proposer: Alberni Caballero & Fierman, LLP

Name: Andrew S. Fierman, CPA

Address: 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, Florida 33146

FEIN #: 55-0912340 Florida Corporation No.: Not Applicable

Proposer's Contact Person: Andrew S. Fierman, CPA

Name: Alberni Caballero & Fierman, LLP

Title: Partner

Telephone #: (305) 680-5145 E-Mail: Andrew@acf-cpa.com

**Questionnaire:**

1. How many years has your company been in business? More than 40 years
2. How many years has your company been in business under its current name? Three years
3. Is your company a local office for a company, a division or subsidiary of a company? Yes ☐ No ☒
4. If yes, provide the name and location of the company: Not applicable, our firm only has one office located in Coral Gables
5. If yes, where will the work be performed? Not applicable, our firm only has one office located in Coral Gables
6. Number of employees at office where work will be performed 25
7. What is the Proposers primary business? 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, Florida 33146
8. Primary markets served: Miami-Dade, Broward and Palm Beach Counties
9. Type of business: Partnership (such as corporation, S corporation, LLP, etc.)

10. State and date of incorporation: Not applicable as our firm is a partnership

11. Number of employees: 25

12. Has the company, its principals, officers or predecessor organization(s) been debarred or suspended from proposing by any governmental entity in the past 5 years? Yes\_\_\_\_ No X

13. Has the company ever been convicted of a federal offense or moral turpitude: If yes, please explain: No

14. Have any litigation, claims or lawsuits (civil or criminal) been filed against your company in the past 5 years, If yes, identify all where your company has either settle or an adverse judgment has been issued against your company. Identify the year basis for the claim or judgment & settlement unless the value of the settlement is covered by a written confidentiality agreement. (use additional pages if necessary)

There has not been any litigation, claims or lawsuits (civil or criminal) filed against the firm in the past 5 years.

15. To the best of your knowledge is your company or any officers of your company currently under investigation by any law enforcement agency or public entity. If yes, provide details:

No

16. Has your company been assessed liquidated damages, had a contract terminated for default or convenience in the past five (5) years? Yes \_\_\_\_\_ No X (If yes, provide an attachment that provides an explanation of the project and an explanation.)

17. Has your company or predecessor company been involved in a bankruptcy (voluntary or involuntary), which has been filed by or against the Proposer, its parent or subsidiaries, during the past seven (7) years? Yes \_\_\_\_\_ No X (If yes, provide an attachment describing the disposition of each such petition.)

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

Alberni Caballero & Fierman, LLP

Name of Proposer

By: Andrew F.  
Signature of Authorized Officer

October 12, 2016

Date \_\_\_\_\_

Andrew Fierman  
Printed Name

Partner

Title



# PROPOSER'S QUALIFICATIONS



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS





# TOWN OF MIAMI LAKES

## PROPOSER'S QUALIFICATIONS

Alberni Caballero & Fierman, LLP (AC&F) is a Florida Certified Public Accounting firm of professionals that work together on a continual basis with the main focus of serving the public sector. AC&F and all assigned key professional staff are properly licensed to practice in Florida and have performed continuous CPA services for more than five (5) years. AC&F is a professional limited liability partnership which provides comprehensive financial and compliance auditing, attestation and accounting, tax and other management consulting services. AC&F's partners have served the South Florida area for over 40 years. AC&F will serve as the principal auditor and there are no other firms involved.

AC&F's philosophy is to provide our clients with the same high level of service and resources they would expect from a large national firm, but with the personal attention of a small local firm. All of our audit clients have direct access to our partners and we have committed to have our partners involved throughout all phases of the audit. In other words, our partners are in the field during the audit and all the decision making is on site.

Every member of our professional staff at the firm is here because they combine outstanding accounting qualifications with proven communication skills and depth of character. Our governmental audit partners and staff are actively involved with recognized standard-setting organizations at the national level (GFOA), state level (FGFOA) and the local level SFGFOA and League of Cities). The firm is also a member of the AICPA Governmental Audit Quality Center, which holds our firm to a higher standard of quality.

The Town will be serviced from our home office in Coral Gables.

### Participation in Quality Control Review Program

AC&F is a member of the Government Audit Quality Center and as such must comply with a comprehensive quality control process specific to governmental engagements.

### Results of State and Federal Reviews

AC&F has never received an unacceptable review from a federal or state desk review of any of its workpapers.

### Disciplinary Actions

Neither AC&F nor any of its partners have ever been

involved in any disciplinary action by a regulatory agency or professional organization.

AC&F is a member in good standing with the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

## LICENSE TO PRACTICE IN THE STATE OF FLORIDA

AC&F is properly registered/licensed in the State of Florida as a professional limited liability partnership. All assigned key professional staff are properly registered/licensed to practice public accounting in the State of Florida.

Page 30 of this proposal includes a copy of our most recent peer review report. This review included a review of specific governmental engagements.

AC&F's partners have served the South Florida area for over 40 years. During that tenure, the firm has performed audits of governmental entities, including the preparation of financial statements in accordance with all applicable GASB pronouncements. All of the municipalities that we have serviced that submit a CAFR have received the certificate of achievement for every year during our tenure as their external auditor. AC&F has also performed numerous Federal Single Audits and Florida Single Audits.

Data security and confidentiality are at the foundation of the process that our firm implements to ensure optimal client service and quality of the financial statements that are issued. From requiring multiple user sign-ons in order to access the information on our laptops to the use of a data management site in order to eliminate the risk associated with emailed documents, data security and confidentiality can be ensured. From a quality control perspective, all of our engagements are staffed with an engagement partner, a technical resource partner, as well as a quality control partner. What's important about our approach is that the quality control partner doesn't just read the financials at the end of the audit, this partner is involved in all phases of the audit to ensure there are no surprises and their expertise and feedback is received and applied by the team from the beginning.

Our firm's internal requirements exceed continuing professional education requirements to maintain the CPA license. Even if the team member is not a CPA, they still must complete the annual CPE requirement.

The firm has included a listing of our current municipal clients on page 23. From the management personnel down to the staff



# TOWN OF MIAMI LAKES

assigned to your engagement, these individuals will dedicate 100% of their time to the audit of the Town to ensure that we perform our procedures to adhere to the time line described in the request for qualifications.

## UNIQUE EXPERIENCE AND SERVICES THAT WOULD BENEFIT THE TOWN

We are a minority enterprise controlled by Hispanic Americans and have been certified in Miami-Dade County as a small business enterprise.

We are also very active in our community through board memberships in Miami-Dade County based not for profit organizations. Andrew S. Fierman, CPA, the engagement Partner serves as treasurer for Communities in Schools of Miami which has dropout prevention services in schools throughout Miami-Dade County including schools in the northern part of the County. He also serves as the Co-Chair for the United Way of Miami-Dade County Audit Committee.

We have an IT specialist as part of our engagement team which assists us in obtaining an understanding of the Town's systems and provides value added services in the form of suggestions to improve efficiency if there is anything that he comes across as part of his assessment.

We assist the Town throughout the year at no additional charge with implementation of new pronouncements as well as any questions that arise throughout the year regarding accounting matters. We prefer this communication throughout the year so that these matters are addressed and resolved prior to yearend and prior to the commencement of the audit.

We are a full service firm with the technical ability and resources to assist the Town with many of the services that may be needed during the term of our engagement.

With our firm you get the best of both worlds. You get a local minority owned firm that is active in the Miami- Dade County Community with the experience and resources of the larger national and international firms. You get this with the personal attention of a local firm and without the national and international firm prices.

## Management Letter

We do not anticipate any audit problems at this time. However, if we do encounter an audit problem we will first gather all relevant facts from the Finance Department and any other key management personnel and department heads of key offices involved. If the problem is unresolved at that point, we will communicate these matters to the Mayor and Town Manager immediately and discuss possible resolutions and correction plans.

## Continuing Professional Education

In addition to our governmental focus, it is AC&F's policy that all professional employees exceed the minimum CPE credits required for governmental audits. We currently have an in-house continuing education program which provides approximately 120 credit hours of governmental and not-for-profit accounting and auditing every two years to all of our audit staff. In addition, our staff regularly attends conferences sponsored by the FICPA and the Florida Government Finance Officers Association. Further, because we are growing and expanding, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the Senior, Supervisor and Supervisor in Charge levels, we select CPA's with proven governmental auditing experience.

## Current Developments of Governmental Accounting Standards Boards

On an annual basis, in addition to the on going communication throughout the year, we provide eight (8) hours of continuing professional education to the South Florida community (clients and non-clients). We are committed to the governmental community.

## GFOA CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM

AC&F is proud to have assisted all the governmental clients who have participated in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR) qualify for this award. This certificate program is recognized as the highest award in governmental financial reporting. The Certificate of Achievement has been awarded on all of the financial statements our Partners have reported in the certificate program. In addition, the several team members participate in the GFOA's CAFR review program.



# PROPOSER'S INFORMATION



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# TOWN OF MIAMI LAKES

## PROPOSER'S INFORMATION

### INDEPENDENCE

Alberni Caballero & Fierman, LLP affirms that we are independent of the Town as defined by the American Institute of Certified Public Accountants, Florida Statute 473.315 and Florida Administrative Order 6I HI-21.001. We further certify that Alberni Caballero & Fierman, LLP, its partners and employees are independent of the Town, have not performed any professional services for the Town within the past five (5) years and have no conflict of interest. We will give written notice to the Town of any professional relationships entered into during the period of this engagement and will ensure the firm and all professional staff maintain independence throughout the Town's audit engagement. We also certify that the firm and all proposed key personnel primarily responsible for the timely completion of the segment audit meet the appropriate guidelines for independence, pursuant to Florida Statute 473.315 and Florida Administrative Order 6I HI-21.001.



# **PROPOSER'S TEAM & KEY PERSONNEL**



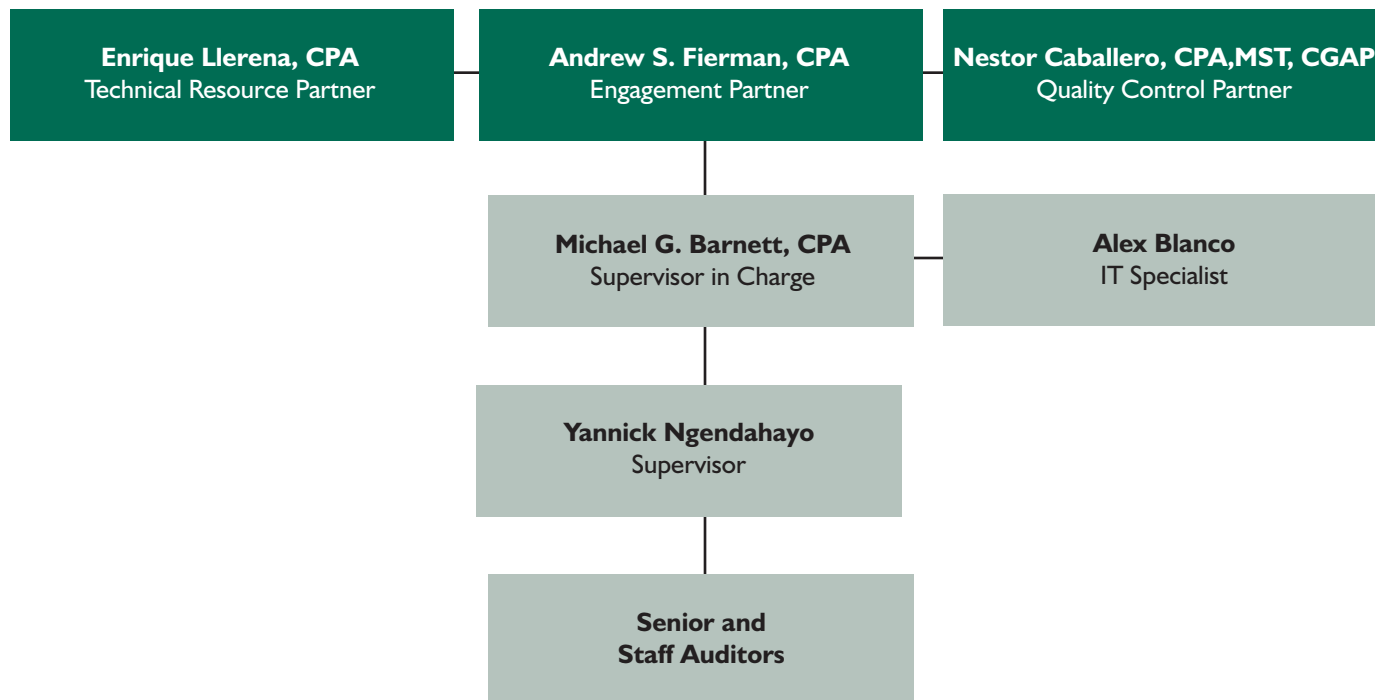
ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# TOWN OF MIAMI LAKES

## PROPOSER'S TEAM & KEY PERSONNEL



**Andrew S. Fierman, CPA** (Engagement Partner)

- 14 Years of Total Governmental Audit Experience

**Enrique Llerena, CPA** (Technical Resource Partner)

- 10 Years of Total Governmental Audit Experience

**Nestor Caballero, CPA, MST, CGAP**

(Quality Control Partner)

- 20 Years of Total Governmental Audit Experience

**Michael G. Barnett, CPA**

(Supervisor in Charge)

- 20 Years of Total Governmental Audit Experience

**Yannick Ngendahayo** (Supervisor)

- 10 Years of Total Governmental Audit Experience

All CPAs noted above are registered and licensed to practice as a certified public accountants in Florida.

## PROPOSER'S TEAM AND KEY PERSONNEL FORM

Proposer's Name: Alberni Caballero & Fierman, LLP

Proposer must provide a response to for all items below. The failure to provide the requested information may adversely impact the evaluation of the Response or render the Response non-responsive.

1. Proposer shall complete the following chart, which is to be sorted by "Classification" for each of the Key Personnel. (If additional space is required use a separate page following the same format.

<b>Name and Classification</b>	<b>Area of Responsibility</b>	<b>Years of Audit Experience</b>	<b>Years of Government Audit Experience</b>	<b>Number of hours to be assigned to performing the Services</b>	<b>In compliance with GAGAS CPE requirements (Yes/No)</b>
Andrew S. Fierman, CPA	Areas described in the proposed engagement team section	14	14	50	Yes
Enrique Llerena, CPA	Areas described in the proposed engagement team section	10	10	20	Yes
Nestor Caballero, CPA	Areas described in the proposed engagement team section	20	20	20	Yes
Michael Barnett, CPA	Areas described in the proposed engagement team section	20	20	100	Yes
Yannick Ngendahayo	Areas described in the proposed engagement team section	10	10	60	Yes

2. In the space provided below explain the Proposer's ability and resources to substitute personnel with equal to or more qualifications as the Key Personnel they will substitute for, where required by attrition, turnover, or request by the Town.

Our Firm has a team of 25 professionals that are at the disposal of the Town. When responding to a request of proposal, we consider our current workload as well as the potential impact the new potential contract can have on our firm's ability to service our client's. We have the ability to service our current clients and provide the services required by the Town. Our quality of service is extremely important to our Firm and we are confident that we will exceed your expectations. Our firm provides the personalized approach and attention you expect to receive from a local firm combined with the extensive resources you would receive from a national firm.

3. Provide the requested information for all audit engagement commitments for the Key Personnel during the Town's Audit Periods.

Name	Area of Responsibility	Commitment Hours	Client	Period of Engagement
Andrew	Review and presentation	75	Various	FYE 9/30/2016
Enrique	Review and presentation	50	Various	FYE 9/30/2016
Nestor	Review and presentation	65	Various	FYE 9/30/2016
Michael	Engagement administration	None - During the time scheduled for the audit of the Town, these professionals will dedicate 100% of their time to the		Town's audit.
Yannick	Engagement administration			

By signing below Proposer certifies that the information contained in this Form is accurate and complete and confirms that the Key Personnel will be available and dedicated to the Services to be performed under the Agreement.

Alberni Caballero & Fierman, LLP

Firm Name

By:



Signature of Authorized Officer

October 12, 2016

Date

Andrew Fierman

Printed Name

Partner

Title



# TOWN OF MIAMI LAKES

## EXPERIENCE IN GOVERNMENTAL ENGAGEMENTS

The engagement team that will serve the Town is composed of individuals who understand governmental entities and possess the technical skills and experience necessary to deliver quality audit services. Our team will include one Technical Resource Partner, one Quality Control Partner, one Engagement Partner, one Supervisor in Charge, one supervisor, and Senior and Staff Auditors as needed.

These professionals have a wide variety of experience in providing auditing, accounting and advisory services to governmental entities. In addition to their experience and knowledge, the members of the engagement team have the functional and technical skills to ensure the performance and completion of a comprehensive engagement.

Our senior engagement team of CPAs **have over 40 years combined of professional practice, with over 30 in the government audit field and the performance of financial and managerial services for governmental entities.** Unlike other firms' personnel, these individuals spend most of their time working with governmental and public sector agencies. This means they will not be wasting your time asking irrelevant questions and indeed, will be a fertile and beneficial resource to your organization.

## CONTINUING PROFESSIONAL EDUCATION (CPE)

All members of the firm receive CPE on an annual basis that exceeds the requirements of professional standards. Each resume included in this section, provides the total CPE completed by each member of the proposed engagement team in the last three (3) years. Copies of the applicable certificates are available upon request.

## MANAGEMENT TEAM

The management team who will serve the Town is composed of individuals who:

- Are licensed CPAs;
- Possess a comprehensive understanding of governmental entities;
- Are highly experienced in working with a variety of public sector clients;

- Demonstrate the technical skills necessary to deliver quality financial and managerial services;
- average in excess of 15 years of professional practice in governmental and not-for-profit auditing and accounting.

## Engagement Partner

The Engagement Partner has direct responsibility for engagement policy, direction, supervision, security and communication with the Town's personnel. He will also ensure that the deliverables and all other reports are prepared in accordance with professional standards and firm policy.

He will be responsible for all phases of the engagement and will be:

- coordinating all services with the Town;
- directing the development of the overall engagement approach and plan;
- supervising staff; planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the organization's requirements and completeness;
- communicating with the Town and the progress of the engagement; and
- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;
- leading meetings and discussions with key management personnel.

**Andrew S. Fierman, CPA** will be the Engagement Partner and a designated "KEY" engagement team member. Andrew was selected for his managerial, supervising and technical capabilities, more specifically for his experience in audits of governmental agencies. He has performed governmental audits for the past 14 years.



# TOWN OF MIAMI LAKES

## Quality Control Partner

The Quality Control Partner will be responsible for the quality control, supervision and confidentiality of information of the engagement and will be available to members of the engagement team and management of the Town as a high-level technical resource. In addition, the Quality Control Partner will also complete the following:

- performing an overriding review of all deliverables;
- resolving technical accounting and reporting issues;
- reviewing and approving reports, management letters, and other engagement products; and attending meetings and discussions with key management personnel.

**Nestor Caballero, CPA, MST, CGAP** is the managing partner of the Firm and will be the Quality Control Partner and a designated “KEY” engagement team member. Mr. Caballero has more than 20 years experience in the in the governmental accounting and auditing sector. As the Quality Control Partner, he is responsible for reviewing the form and content of the audit workpapers and the auditors’ report as well as the review of the Town’s financial statements in accordance with Firm and professional standards.

## Technical Resource Partner

The Technical Resource Partner will add another layer of review to the engagement while serving as a high level technical resource to the Town as well as the engagement team.

**Enrique Llerena, CPA** will be the Technical Resource Partner and a designated “key” member of the engagement team. Enrique has over 10 years of experience in audits of governmental entities.

## Supervisor in Charge

The Supervisor in Charge will work closely with the Engagement Partner.

He will be responsible for all phases of the engagement and he will be:

- assisting in directing the development of the overall engagement approach and plan;
- supervising staff; assisting in planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the Town’s requirements and completeness;
- communicating with the Town and the partners the progress of the engagement; and
- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;

**Michael G. Barnett, CPA** will be the Supervisor in Charge and a designated “KEY” engagement team member. Mr. Barnett was selected for his experience with governmental agencies.





# TOWN OF MIAMI LAKES

## IT Specialist

Our specialist has worked with organizations of varying sizes including local government and non-for-profits organizations providing IT operational and management consulting services. His experience provides him the insight to define, develop and implement scalable business valued cost efficient solutions that effectively leverage information technology.

He will be responsible for

- reviewing and deploying proper information system controls
- identifying risks within the IT environment of the Town
- working closely with the Town's support personnel to analyze, evaluate systems and procedures facilitating the information process
- working with audit engagement team and Town to ensure we understand the Town's IT structure and how we can audit efficiently by leveraging the Town's IT structure.

**Alex Blanco** will be the IT Specialist assigned to the engagement.

## Supervisor

One Supervisor will be assigned full-time to the engagement. They will be responsible for the overall performance of the work in the field and assisting in the actual performance of the engagement.

**Yannick Ngendahayo** will be the Supervisor assigned to the engagement team. Mr. Ngendahayo was selected for his extensive knowledge and experience in governmental and nonprofit auditing and accounting. He will devote 100% of their time to the completion of the work

## Senior and Staff Accountants

Senior and Staff accountants will be utilized as required by the Engagement Partner and Supervisors. They perform less complex audit procedures under the supervision of the Supervisors.

The firm's team who will serve the Town is composed of individuals who understand governmental accounting and possess the technical skills and experience necessary to deliver quality services. Our audit team will include three Certified Public Accountants, with two Partners, one Supervisor in Charge, one Supervisor, a Senior and Staff as needed.

We humbly ask you to compare the level of experience and expertise we have assigned to your engagement to the other firms submitting proposals. **Compare the experience of personnel assigned by those firms FULL-TIME (on-site) to OURS.**

All CPA's assigned to the audit have properly maintained CPE in governmental accounting and auditing as required by the State Board of Accountancy and GAO.

Please see the following pages for the resumes of each member of the proposed engagement team.

# ANDREW S. FIERMAN, CPA

## ENGAGEMENT PARTNER

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5145 • andrew@acf-cpa.com



Andrew is a Partner in our firm's audit department and brings over 14 years of audit experience. He provides guidance on financial reporting, accounting, and auditing matters including Federal and Florida Single Audits, and consulting services for all types of entities including governmental entities. These consulting services range from internal control reviews to audit preparedness services to comprehensive annual financial report (CAFR) guidance and preparation.

Andrew's areas of expertise are Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plan Audits, Agreed upon procedures, Internal Control Reviews and Consulting Services. In addition, he has conducted Peer Reviews of small and mid-size accounting firms.

### EDUCATION

Bachelor of Science in Accounting,  
University of Florida

Master of Business Administration,  
Florida International University

### GOVERNMENTAL CLIENTS

City of North Miami  
City of North Miami Beach  
City of Aventura  
City of Hialeah  
City of Hialeah Gardens  
City of Parkland  
Village of El Portal  
City of Lake Worth  
Miami Shores Village  
City of Miami Springs  
City of Doral  
City of Cutler Bay  
Town of South Palm Beach  
Northern Palm Beach County  
Improvement District  
Village of Key Biscayne  
The Children's Trust  
Performing Arts Center Authority  
Bal Harbour Village  
Town of Surfside  
Town of Bay Harbor Islands  
City of Miramar  
Village of Palmetto Bay  
Indian Creek Village  
City of Greenacres  
City of West Palm Beach  
Town of Lauderdale by The Sea  
Village of Pinecrest  
Village of Golf  
City of Sunrise  
City of Pembroke Pines  
Town of Southwest Ranches  
Orlando Housing Authority  
Winter Park Housing Authority  
Miami-Dade Water and Sewer Dept.  
Florida Keys Aqueduct Authority  
Broward County Water & Sewer Dept.

### PROFESSIONAL AND BUSINESS AFFILIATIONS

AICPA Governmental Audit Quality Center,  
*Designated Audit Partner*  
AICPA Employee Benefit Plan Audit Quality  
Center, *Designated Audit Partner*  
American Institute of Certified Public  
Accountants (AICPA)  
GFOA Special Review Committee  
Florida Institute of Certified Public  
Accountants (FICPA)  
Miami Dade League of Cities  
- Budget Committee  
Florida Government Finance Officers  
Association (FGFOA)  
Broward County League of Cities  
Government Finance Officer Association  
(GFOA)  
South Florida Government Finance Officers  
Association, *Associate Member* (FGFOA)  
Florida Association of Housing and  
Redevelopment Officials (FAHRO)  
Communities in Schools of Miami, Inc.,  
*Treasurer*  
Cuban American Certified Public  
Accountants Association, *President*  
United Way of Miami-Dade County Audit  
Committee Chairman - *Chairman*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is  
120, of which 30 meet the Yellow Book  
(GAS) requirements

# NESTOR CABALLERO, CPA, MST, CGAP

## QUALITY CONTROL PARTNER

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5130 • nestor@acf-cpa.com



Nestor has 20 years of experience serving governmental and not-for-profit clients. He has extensive experience in analyzing and evaluating internal controls over all major financial processes of governmental and not-for-profit entities, and in auditing federal and state grants in accordance with the Uniform Guidance and Rules of the Florida Auditor General, respectively.

### EDUCATION

Master of Taxation,  
Florida International University

Bachelor of Accounting,  
Florida International University

### GOVERNMENTAL CLIENTS

City of North Miami  
Village of El Portal, Florida  
Town of Briny Breezes, Florida  
City of Hialeah Gardens, Florida  
City of Doral, Florida  
City of Tamarac, Florida  
City of Oakland Park, Florida  
City of South Miami, Florida  
Town of Miami Lakes, Florida  
Town of Southwest Ranches, Florida  
Town of Lauderdale by the Sea, Florida  
City of Hialeah, Florida  
City of Pembroke Pines, Florida  
City of Homestead, Florida  
Homestead Housing Authority  
Punta Gorda Housing Authority  
West Palm Beach Housing Authority  
Virgin Islands Housing Authority  
Riviera Beach Housing Authority  
Hialeah Housing Authority  
Venice Housing Authority  
Orlando Housing Authority  
Tampa Housing Authority  
Palm Beach County Housing Authority  
Lee County Housing Authority  
Winter Park Housing Authority  
Housing Finance Authority of Miami Dade

### PROFESSIONAL AND BUSINESS AFFILIATIONS

AICPA, *Member*  
Florida Institute of Certified Public Accountants, *Member*  
FICPA, Accounting Principles and Auditing Standards Committee, *Member, Past Member*  
Miami Dade League of Cities - *Member*  
Government Finance Officers Association, *Member*  
Government Finance Officers Association, *Member, Special Review Committee*  
Florida Government Finance Officers (Small Governments Committee), *Member*  
Dade/Broward Government Finance Officers Association, *Member*  
Cuban American Certified Public Accountants Association, *President*  
Florida Association of Special Districts, *Associate Member*  
School Board of Miami-Dade County, *Audit and Budget Committee*  
United Way of Miami-Dade County Audit Committee

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 124, of which 30 meet the Yellow Book (GAS) requirements

# ENRIQUE LLERENA, CPA

## TECHNICAL RESOURCE PARTNER

Albarni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5132 • [enrique@acf-cpa.com](mailto:enrique@acf-cpa.com)



Enrique Llerena is a Partner in our firm's audit department. He has more than 10 years of experience servicing a wide range of clientele in the accounting profession.

Mr. Llerena has comprehensive knowledge in Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plans, Agreed-Upon Procedures, Attestation Services, Operational & Performance Reviews, Internal Control Reviews and Consulting Services.

Mr. Llerena has also been a leader in his industry serving as a speaker and presenter in many governmental events.

### EDUCATION

Master of Accounting,  
Florida International University

Bachelor of Science, Accounting,  
Florida International University

### GOVERNMENTAL CLIENTS

City of North Miami  
City of North Miami Beach  
Broward County  
City of Florida City  
City of Homestead  
City of Hialeah  
City of Hialeah Gardens  
City of Palm Beach Gardens  
City of Sunrise  
Town of Cutler Bay  
Indian Creek Village  
Village of Key Biscayne  
City of Plantation  
City of Dania Beach  
Children's Services Council of  
Broward County  
Town of Bay Harbor Islands  
City of Hallandale Beach  
City of West Palm Beach  
Miami-Dade Water & Sewer Department

### PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)  
Florida Institute of Certified Public Accountants (FICPA)  
Government Finance Officers Association (GFOA)  
GFOA Special Review Committee, *Active Member*  
Miami-Dade, Broward and Palm Beach Counties Leagues of Cities  
South Florida Government Finance Officers Association (SFGFOA), *Associate Member*  
Florida Government Finance Officers Association (FGFOA)  
Cuban-American Certified Public Accountants Association Inc., *Director*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 134, of which 30 meet the Yellow Book (GAS) requirements

# MICHAEL G. BARNETT, CPA

## SUPERVISOR IN CHARGE

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5138 • michael@acf-cpa.com



Michael has over 20 years of accounting and auditing experience in governmental, not-for-profit, and for-profit entities. His extensive experience as an accountant and an auditor includes examining accounting records to help ensure the reliability and integrity of financial information, compliance with applicable laws and regulations, adherence with the established policies and procedures; implementation of internal controls and evaluation management's achievement of goals and objectives. He also has substantial experience in auditing federal and state grants in accordance with the Uniform Guidance and Rules of the Auditor General of the State of Florida, respectively.

### EDUCATION

Master of Science (Accounting),  
Bachelor of Science (Accounting)  
University of West Indies, Jamaica

### GOVERNMENTAL AND NOT-FOR-PROFIT CLIENTS

City of Hialeah, Florida  
Town of Cutler Bay, Florida  
City of Parkland, Florida  
City of Doral, Florida  
City of West Palm Beach, Florida  
Village of El Portal  
City of Hialeah Gardens  
Miami Shores Village  
Americans for Immigrant Justice, Inc.  
Pines Wood Village

### PROFESSIONAL AND BUSINESS AFFILIATIONS

Florida Government Officers Association,  
*Associate Member*  
Florida Institute of Certified Public  
Accountants (FICPA)  
FAHRO, *Associate Member*  
American Institute of Certified Public  
Accountants (AICPA)  
Georgia Society of Certified Public  
Accountant (GSCPA)  
Institute of Certified Accountants  
of Jamaica (ICAJ)

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is  
120, of which 30 meet the Yellow Book  
(GAS) requirements



# YANNICK NGENDAHAYO

## SUPERVISOR

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5140 • yannick@acf-cpa.com



Yannick has over 10 years of accounting and auditing experience in governments and not-for-profits. His extensive experience as an accountant and an auditor includes examining accounting records to help ensure the reliability and integrity of financial information; compliance with applicable laws and regulations; adherence with the established policies and procedures; implementation of internal controls; and evaluation management's achievement of goals and objectives. He also has substantial experience in auditing federal and state grants in accordance with the Uniform Guidance and Rules of the Auditor General of the State of Florida, respectively.

### EDUCATION

Bachelor of Accounting, Johnson & Wales University

### GOVERNMENTAL CLIENTS

City of Aventura  
Village of Biscayne Park  
Village of El Portal  
Town of Briny Breezes  
City of Hialeah Gardens, Florida  
City of Miami Springs  
Miami Shores Village  
Virginia Key Beach Park Trust  
Performing Arts Center Authority  
City of Homestead Police Officers Retirement Plan  
City of Homestead Elected Officials and Senior Mgmt (NEW)  
City of Homestead Elected Officials' Retirement Plan (Old Plan)  
Winter Park Housing Authority  
West Palm Beach Housing Authority  
Homestead Housing Authority  
Hialeah Housing Authority  
Lee County Housing Authority  
Orlando Housing Authority  
Pahokee Housing Authority  
Palm Beach County Housing Authority  
Punta Gorda Housing Authority

### PROFESSIONAL AND BUSINESS AFFILIATIONS

Florida Government Officers Association,  
*Associate Member*  
NAHRO, *Associate Member*  
FAHRO, *Associate Member*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 120, of which 30 meet the Yellow Book (GAS) requirements

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

LICENSE NUMBER

AC39267

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017

FIERMAN, ANDREW S  
3203 SW 132 PLACE  
MIAMI FL 33175



ISSUED: 02/22/2016

DISPLAY AS REQUIRED BY LAW

SEQ # L1602220000770

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

LICENSE NUMBER

AC0030376

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016

CABALLERO, NESTOR  
4649 PONCE DE LEON BLVD.  
SUITE 404  
CORAL GABLES FL 33146



ISSUED: 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409250000950



STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC42193	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016

LLERENA, ENRIQUE  
3035 SW 19TH TERRACE  
MIAMI FL 33145



ISSUED: 07/08/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1507080000353

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC49054	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016

BARNETT, MICHAEL GEORGE  
12087 SW 14TH STREET  
PEMBROKE PINES FL 33025



ISSUED: 09/13/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1509130000388



# TOWN OF MIAMI LAKES

## Quality Control System

AC&F continually monitors performance to ensure the highest quality of services. Under the supervision of our Audit Partners and Supervisor in Charge, the audit supervisors are responsible for monitoring quality control of all appropriate engagements.

The review process begins with the Supervisor in Charge. In engagements where a staff is assigned, the Supervisor in Charge is responsible for the initial review of his/her workpapers as well as the workpapers prepared by the staff.

Subsequent to this review, a partner is responsible for the comprehensive review of the engagement working papers. The partner is responsible for ensuring that the issues identified within the audit plan have been properly addressed. The partner will also review the financial statements to ensure that all material events and transaction have been properly reported and comply with GAAP requirements.

A second partner performs an overall review of the workpapers and financial statements to provide a “second set of eyes” and identify any areas that need strengthening prior to issuance. In addition, we have a technical resource partner who is available to the team for consultation, review and a high level technical resource.

## Quality of the Staff Over the Term of the Engagement

We pledge to the Town that the team assembled in this proposal will be returned to the audit each year of the engagement. In the unlikely event that it does become necessary to replace any of the partners, supervisors, senior accountants or staff, we will first obtain the Town's express prior permission to do so. We understand the Town's right to accept or reject replacements. Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Town, which retains the right to approve or reject replacements. Other audit personnel may be changed at AC&F's discretion provided that replacements have substantially the same or better qualifications or experience.

In addition to the engagement team members proposed herein, we also have other, well-qualified professionals who stand ready to serve your needs, if required. We can assure the highest professional qualifications of the assigned staff we will utilize for the Town's engagement.

In addition to our governmental focus, it is AC&F's policy that all professional employees exceed the minimum CPE credits required for governmental audits. We currently have

an in-house continuing education program which provides approximately 120 credit hours of governmental and not-for-profit accounting and auditing every two years to all of our audit staff. In addition, our staff regularly attends conferences sponsored by the FICPA and the Florida Government Finance Officers Association. Further, because we are growing and expanding, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the Senior, Supervisor and Supervisor in Charge levels, we select CPA's with proven governmental auditing experience.

## FIRM CAPACITY

Our engagement team's work load is organized in such a way that the additional activities brought about by this engagement will not impact our current commitments to other clients. We have sufficient staff capacity to integrate these professional services for the Town into our present operations, while continuing to maintain the highest standards of quality and time lines to all of our other clients.

## Appropriate Planning and Utilization of Staff

We understand the significance and necessity of proper planning as it relates to performance of a successful and timely audit. An important aspect of proper planning is our Engagement Partner's advance coordination and specific instruction with the Finance Department, allowing an efficient utilization of staff regarding both preparation of supporting schedules and reconciliations, in addition to essential document/record gathering.

## Year-Round Involvement

Our involvement with the Town does not end when our financial statements are issued. We remain involved with the Town through our monthly reviews of the minutes of the Town's Board meetings and communications regarding new accounting standards that have been issued that may affect future audits. Our year-round involvement ensures a timely and efficient audit and helps us and the Town address any issues before the audit.

## New Accounting Standards

Our audit fee is an all inclusive fee which includes assistance to the Town in the implementation of all new reporting standards including assistance with preparing the financial statements.



# PROPOSER'S EXPERIENCE & PAST PERFORMANCE



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

RFP 2016-46

PROPOSER'S EXPERIENCE FORM

Proposing Firm: Albemi Caballero & Fierman, LLP

Proposer shall complete a separate copy of this form for each contract required in order to meet the minimum qualification requirements as stipulated Section 4.5 of the RFP.

Contract Details:

Client Name: City of Hialeah

Address of Client: 501 Palm Avenue, Hialeah, Florida 33010

Type of Entity: Public ☒ Private ☐

Description of Work: Financial Audit, Pension Plan Audits, GOB, TCT, and CAFR preparation.

Total Value of Contract: \$ 142,000 (9/30/2015 Audit) Multiple Fund Sources: Yes N/A No ☐

Term of Contract (including effective date & no. of years): Audit of September 30, 2016 is the final option year of a 5 year contract.

Option to Renew (OTR) years included: Yes ☒ No ☐ OTR years exercised: All

Is the contract ongoing or completed? Audit of September 30, 2016 is the final option year of a 5 year contract and will be completed within the agreed upon time line.

Services provided as prime contractor or subcontractor: Albemi Caballero & Fierman, LLP served as the prime and only contractor

Proposer's office location that performed the work under the contract: Coral Gables office

Did any of the Key Personnel proposed in the Response work on the contract: Yes ☒ No ☐

If yes, list the name(s): Andrew Fierman, Nestor Caballero and Yannick Ngendahayo

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

Albemi Caballero & Fierman, LLP  
Firm Name

By:   
Signature of Authorized Officer

October 12, 2016  
Date

Andrew Fierman  
Printed Name

Partner  
Title



RFP 2016-46

PROPOSER'S EXPERIENCE FORM

Proposing Firm: Alberni Caballero & Fierman, LLP

Proposer shall complete a separate copy of this form for each contract required in order to meet the minimum qualification requirements as stipulated Section 4.5 of the RFP.

Contract Details:

Client Name: City of Aventura

Address of Client: 19200 W. County Club Drive, Aventura, Florida 33180

Type of Entity: Public ☒ Private ☐

Description of Work: Financial Audit, Pension Plan Audit, Charter School Audit, and Single Audit.

Total Value of Contract: \$ 49,000 (9/30/2015 Audit) Multiple Fund Sources: Yes N/A No ☐

Term of Contract (including effective date & no. of years): Audit of FYE ended 9/30/2015 and 9/30/2016 with three (3) one (1) year renewals

Option to Renew (OTR) years included: Yes ☒ No ☐ OTR years exercised: First option is for FYE 9/30/2017

Is the contract ongoing or completed? Contract is ongoing. The audit of FYE 9/30/2015 was completed within the agreed upon time line.

Services provided as prime contractor or subcontractor: Alberni Caballero & Fierman, LLP served as the prime and only contractor

Proposer's office location that performed the work under the contract: Coral Gables office

Did any of the Key Personnel proposed in the Response work on the contract: Yes ☒ No ☐

If yes, list the name(s): Andrew Fierman, Nestor Caballero and Yannick Ngendahayo

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

Alberni Caballero & Fierman, LLP  
Firm Name

By:   
Signature of Authorized Officer

October 12, 2016  
Date

Andrew Fierman  
Printed Name

Partner  
Title

RFP 2016-46



## RFP 2016-46 PROPOSER'S REFERENCE FORM

Proposers shall utilize this form to provide additional references beyond the minimum required in Section 4.5.

**Name of Client Entity:** Miami Shores Village  
**Address:** 10050 NE Second Avenue  
**City/State/Zip:** Miami Shores, Florida 33138  
**Contact:** Holly Huggahl  
**Title:** Finance Director  
**Email Address:** financedirector@miamishoresvillage.com  
**Telephone:** (305) 762-4855  
**Scope of Work:** Financial Audit, GOB Audit, Pension Plan Audit, Single Audit, CFAR preparation  
**Project Start/End Dates:** September 30, 2009 to Present  
**Contract Amount:** \$ 300,000

**Name of Client Entity:** City of Miami Springs  
**Address:** 201 Westward Drive  
**City/State/Zip:** Miami Springs, Florida 33166  
**Contact:** William Alonso  
**Title:** Finance Director  
**Email Address:** alonsow@miamisprings-fl.gov  
**Telephone:** (305) 608-6677  
**Scope of Work:** Financial Audit, GOB Audit, Pension Plan Audit, Single Audit, and CFAR preparation  
**Project Start/End Dates:** September 30, 2004 to Present  
**Contract Amount:** \$ 200,000

**Name of Client Entity:** City of Doral  
**Address:** 8401 NW 53rd Terrace  
**City/State/Zip:** Doral, Florida 33166  
**Contact:** Matilde Menendez  
**Title:** Finance Director  
**Email Address:** matilde.menendez@cityofdoral.com  
**Telephone:** (305) 593-6725  
**Scope of Work:** Financial Audit, GOB Audit, Single Audit, and CFAR preparation  
**Project Start/End Dates:** September 30, 2010 to 2015  
**Contract Amount:** \$ 250,000

# TOWN OF MIAMI LAKES

See below a listing of the firm's current municipal clients.

<b>GOVERNMENTAL ENTITY</b>	
<b>Municipalities</b>	<b>Fiscal Year-End</b>
City of Hialeah Gardens	September 30
City of Hialeah	September 30
City of Miami Springs	September 30
Town of Briny Breezes	September 30
Town of Cutler Bay	September 30
Village of El Portal	September 30
Village of Miami Shores	September 30
City of Parkland	September 30
City of Aventura	September 30
Indian Creek Village	September 30
Village of Palmetto Bay	September 30
<b>Special Purpose Governments</b>	
Miami Dade Housing Finance Authority	September 30
Broward Center for the Performing Arts	September 30
The Childrens Trust	September 30
<b>Local Govt Retirement Plans</b>	
Homestead Elected Officials	December 31
Homestead General Employees Plan	September 30
Homestead Police Pension Plan	September 30
Miami Shores Village General Employees Plan	September 30
Miami Shores Village Police Officers Plan	September 30
City of Hialeah Employees' Retirement System	September 30
City of Hialeah Elected Officials Pension Plan	December 31

AC&F has the resources to fulfill our current obligations and perform the services required under this request for proposals within the required timeline described in the Scope of Services Section of the request for proposals.



# PROPOSER'S METHODOLOGY & PROJECT PLAN



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

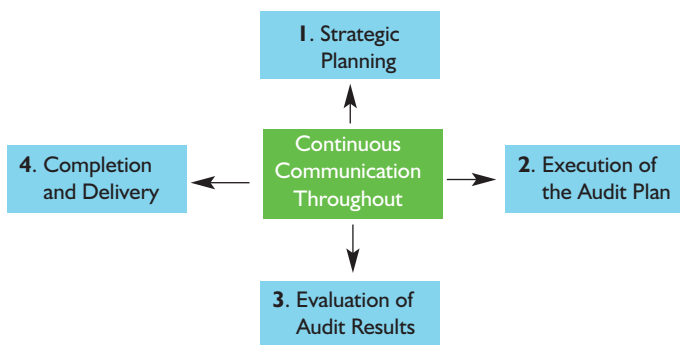
# TOWN OF MIAMI LAKES

## PROPOSER'S METHODOLOGY & PROJECT PLAN

Based on our understanding of the expectations and requirements of the Town as set forth in the request for proposal, the following is a summary of the specific audit approach. All work will be completed in the timeframe specified in the request for proposal.

We will submit, thirty (30) days prior to the commencement of each Town audit, an annual audit work plan which shall identify the audit schedule; the key personnel assigned to the engagement including the responsibilities, and number of hours allocated to the Town's audit engagement; information on certification, licensure and CPE training; key tasks, audit quality control measures, and specific policies, procedures and techniques to be used for the timely completion of the audit. This work plan will specifically address any substitution of the key personnel which were previously approved by the Town to perform services for the Town audit engagement. The recommended substitute shall have the same or higher qualifications, years of government experience, etc. as the personnel they are substituting for. We also agree that the Town reserves the right to reject or approve substitution of key personnel.

Our approach to the audit engagement integrates traditional auditing techniques with a total systems concept. We will consider the methods used by the Town to process accounting information when planning our audit, since they influence the design of the internal control. The audit will be conducted in the four phases which are shown on the adjacent chart. Michael Barnett, the supervisor in charge on the proposed engagement team will be on-site during the course of the engagement to manage and supervise the audit team.



### Phase I - Strategic Planning

A thorough understanding of your organization and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and, at the same time, give you the

opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements within which the Town operates. This will include a review of applicable federal laws, the town's ordinances, state statutes, County and Town requirements and resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the council and various committees.
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.
- Determine the procedures necessary with regard to opening balances, and obtain reasonable assurance concerning the consistency of application of accounting principles between the year being audited and the preceding year.
- Review the working papers of the predecessor auditor.
- Obtain and document an understanding of the Town's internal control structure, including making an assessment of audit risk.
- Consider the methods that the Town uses to process accounting information which influence the design of the internal control structure. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the Town.
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives.
- Identify and resolve accounting, auditing, and reporting matters.

This phase will involve all members of the Engagement Team.

### Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Analytical procedures are applied in this stage of the audit to assist in planning the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions.
- Perform substantive tests of account balances and transactions. Samples will be drawn of major transaction



# TOWN OF MIAMI LAKES

systems, including cash disbursements, cash receipts, purchases, and payroll.

- Perform tests of compliance with laws, regulations, contracts, and grants.
- Review test results and preliminary conclusions.

## Phase III - Completion and Delivery

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

## Phase IV – Completion and Delivery

In this phase of the audit, we will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in the areas of compliance, balance sheet accounts, revenue and expenditures, among others. All draft reports will be reviewed with management before issuance, and the partners will be available to meet with the council to discuss our report and address any questions they may have.

## AUDIT MANAGEMENT PLAN

Our audit approach is to develop a specific audit action plan tailored to the individual needs of our client. For each audit we develop the most efficient combination of audit techniques selected from the following methodologies.

Auditing Standards promulgated by the American Institute of Certified Public Accountants provide guidance for auditors in assessing the internal control structure for the purpose of the audit. As auditors, we consider the internal control structure which consists of the following five elements.

## THE CONTROL ENVIRONMENT

The control environment includes the management philosophy, operating style, organizational structure, functions of various boards and committees, methods of assigning responsibility, personnel policies and procedures, and various other factors that reflect the Town's concern with control in the area of finances. We will read the various documents that impact this environment, and talk to employees to see how these ideologies are portrayed at various levels.

## RISK ASSESSMENT

After understanding the control environment, we will identify and assess the relevant risks to achieving the objectives of the financial system.

## CONTROL ACTIVITIES

The control procedures are integrated in the components of the control environment and accounting system. While gaining an understanding of those areas, we will assess the control procedures that the Town has in place. Consideration will also be given to potential improvements to the efficiency and effectiveness of the procedures in place. Any suggestions for improvement will be communicated to the appropriate person(s).

## INFORMATION AND COMMUNICATION

We will document the formal and informal information flow relating to the processing and recording of financial transactions.

## MONITORING

In this final component we will review Town practices that are in place to monitor the performance of its internal control structure.

## SAMPLING CONSIDERATIONS

Our professionals will utilize sampling methodologies designed to ensure effective audit procedures are applied in the most efficient manner.

### Sampling Techniques

We will utilize representative audit sampling procedures with respect to substantive tests of details and tests of controls and tests of compliance, where a sample of documentation is to be tested as the principal evidence of a control. During tests of controls, the tests will generally consist of a combination of corroborative inquiry and either observation, examination of documents or re-performance. We will use attribute sampling to test documentary evidence as documentation will be the principal corroborative evidence of identified controls.

## STATISTICAL AND NON-STATISTICAL SAMPLING

Substantive tests of details and tests of controls can be performed using either statistically or nonstatistically based techniques. Statistical approaches will be based on our calculation of risk factors. If a non-statistical approach is deemed appropriate, we will design our procedures to obtain levels of assurance that we judge to be equivalent to those required when using statistically based techniques.

## SAMPLE SIZES

For tests of controls, sample size will be based on the planned or supported assessed level of control risk and the number of planned or actual deviations expected. For substantive testwork, sample size will be a function of population, materiality, and risk factors.





# TOWN OF MIAMI LAKES

## EXPERIENCE IN INFORMATION SYSTEMS AND TECHNOLOGY AND EXTENT OF USE OF EDP SOFTWARE IN THE ENGAGEMENT

Our approach to auditing integrates traditional auditing techniques with a total system concept. We are actively committed to using computer-based audit techniques. Our knowledge of information systems (IS) and the use of paperless audit software yield significant savings in the time required to complete an audit.

Today's marketplace provides firms, large and small, national and local, with sophisticated computer-aided audit tools necessary to perform data analysis and report generation.

A client's IS environment influences the nature, timing, and extent of planned auditing procedures. Because most of our clients utilize computerized accounting systems, our professional team is experienced with various IS systems.

As computers have become more integral to the financial management system, we have met the challenge by incorporating new audit techniques into the audit process. Staff members are trained on new software and are skilled in a wide variety of computerized applications.

An important component of our audit is the review of IS general controls. We understand that the effectiveness of many client control procedures is dependent on reliable computer-generated data which result from proper IS general controls. Therefore, we will analyze these controls to determine the adequacy of the internal control environment.

Our IS expertise, combined with extensive auditing and consulting experience mean that we understand the technical intricacies of complex information systems in the context of real-world application.

Utilizing this expertise we will be able to:

- Evaluate IS general controls within the computer environment;
- Document critical transaction processing systems;
- Identify key processes and controls within these transaction processing systems;
- Evaluate the effectiveness of identified controls;
- Advise the audit team on results of the evaluation and effect on planned audit procedures;
- Design, develop and execute computer-assisted audit techniques using computer audit software packages;
- Assess the internal controls

## ANALYTICAL PROCEDURES

Statement of Auditing Standards on *Analytical Procedures* provides guidance on the use and extent of analytical procedures in all audits.

Analytical procedures are required in the planning and overall review stages of the audit, and are used in the following areas:

## Audit Planning

Analytical procedures can provide great insight in planning an audit. These analyses can enhance our understanding of the Town's transactions and events that may have occurred during the year under audit. We compare the current balances to the prior year and to the current budget. Isolating significant differences can identify areas that may require additional attention during the field work. For example, such a review could identify a new revenue source for which we would need to obtain documentation supporting the Town for collecting such monies.

## Substantive Tests

Analytical procedures can be used as effective substantive tests in certain circumstances, for example, testing certain payroll related expenditures, such as payroll taxes, which are a specific percent of wages.

## Overall Review

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation.

## Internal Controls

The internal control segment is the foundation for the entire audit and involves an extensive understanding and evaluation of the Town's operating and management information systems and all related internal controls. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures. This approach ensures that we achieve maximum efficiency and provide valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year.

A thorough understanding of the internal controls of an organization is critical in planning our audit procedures and providing useful comments and recommendations to the Town. We utilize a standardized control overview document which assists us in identifying key elements within internal control, such as the entity's risk assessment process, the control environment, information and communication systems, and general monitoring and control activities.

Our evaluation of internal control includes considering the individual components noted above and then considering the effectiveness of internal control as a whole. We will obtain our understanding of each of the elements through the following procedures:

- Meeting with the Town's personnel to discuss operations; and
- Reviewing internal assessment of internal control

The control overview document helps to ensure that all elements of internal control are considered.

Subsequently, for significant internal control categories, we will obtain an understanding of the design of relevant policies and procedures, determine whether such procedures have been placed in



# TOWN OF MIAMI LAKES

operation and assess control risk. This review begins by holding interviews with data processing and accounting personnel and evaluating your internal system and accounting documentation. We will then prepare documentation of the major systems. To the extent it is available; we will also use internal control documentation currently available. This review is organized into major accounting cycles.

We have found through our experience that there are two primary methods to test controls.

- **Documented controls** – Tested by reviewing a sample of transactions for evidence that the control was being performed.
- **Undocumented controls** – Tested through inquiry and observation procedures with appropriate department personnel.

## LAWS AND REGULATIONS

Statement on Auditing Standards from the American Institute of Certified Public Accountants, establishes standards for testing and reporting on compliance with laws and regulations. In all financial statement audits, the auditor must consider laws and regulations that have a direct and material effect on the financial statements. Further, the auditor designs audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of these laws and regulations that have a direct and material impact on the financial statements. For governmental entities, this requirement is even more important given the variety of legal and contractual considerations typical of the government environment.

Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge through the following sources:

- Discussion of compliance requirements with the Town's officials, including legal counsel.
- Identification of compliance matters in statutes, financial ordinances, policies, contracts, grants and debt agreements.
- Review of Town's council meeting minutes.
- Inquiries of the program administrator of the governmental entities that provided grants about restrictions, limitations, terms and conditions under which such grants were provided including review of the OMB Compliance Supplement and the Florida Single Audit Act.
- Our existing knowledge of federal and state laws.

## STATISTICAL SAMPLES OFFERED TO BE PERFORMED IN THE AUDIT BASED ON FEDERAL GRANT FUNDS AWARDED TO THE TOWN

During the planning of the Single Audit engagement, we will identify the major programs to be audited pursuant to the Uniform Guidance. As required, the determination will be based on the dollar amount of federal expenditures and the associated program risk. Further, as appropriate, our audit will be planned to provide for a low level

of assessed control risk.

- After we have identified the major programs, we will perform appropriate auditing procedures, including tests of controls, tests of compliance with laws and regulations, and substantive testwork. Sampling methodology determination, i.e., statistical, or non-statistical, random, systematic or judgmental selection method, etc., will be based on the auditor experience and judgment.

## DESCRIPTION OF PROCEDURES TO BE USED TO ENSURE THE ACCURACY OF THE STATISTICAL AND/OR NONSTATISTICAL SAMPLES

To ensure that samples selected for attribute testing (tests of controls and compliance) and variable testing (tests of details/substantive testwork) are "accurate", or valid, all samples will be reviewed and evaluated to ensure that items selected are,

- Representative of the population so that characteristics of the sample can be reasonably projected to the entire population
- Of adequate size based on internal controls, tolerable error, expected deviations, acceptable confidence levels, etc.
- From a complete population

## APPROACH TO BE TAKEN IN COMPLETING THE SINGLE AUDIT (IF REQUIRED IN ANY YEAR)

Our objective in this area is to perform a single audit which meets the needs of the grantor agencies and the requirements of the Uniform Guidance.

In order to achieve this objective, we follow the following techniques:

### Determination of Major Programs

- Determine if the Town is a low or high risk auditee
- Identify the larger Federal programs based on the dollar threshold and label them as Type A programs, with the remaining programs labeled as Type B.

### Schedule of Expenditure of Federal and State Awards

- Perform procedures to determine the Schedule of Federal Awards are presented fairly in all material respects in relation to the Town's financial statements taken as a whole

### Materiality

- Determine materiality based on the major program

### Internal Control over Major Programs

- For each of the 12 types of compliance requirements listed in the Compliance Supplement) which are applicable and material to each major program, document an understanding of the 5 components of internal control (Control Environment/Risk Assessment/Control Activities/Information and



# TOWN OF MIAMI LAKES

Communication/Monitoring) sufficient to plan the audit to support a low level of control risk

- Plan the testing of internal control

## Compliance Testing

Identify all applicable and material compliance requirements for the major programs

- Perform reasonable procedures to ensure that the compliance requirements are current

## Engagement Timeline

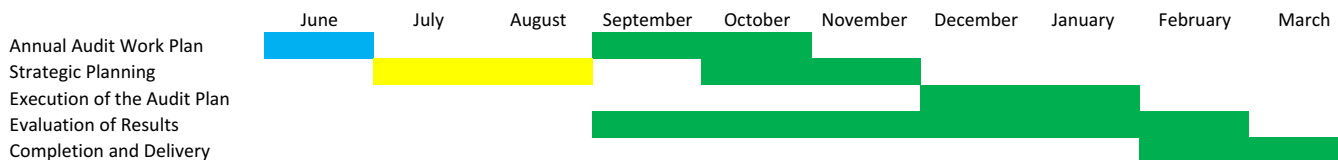
AC&F has a clear understanding of the reporting requirements outlined in the request for proposal. In this regard, AC&F has developed a schedule that takes into consideration the Town's reporting requirements and deadlines.

We commit to completing all audit fieldwork by January 31 and submit the required independent auditors' report to the Town's Finance Director no later than February 28. The CAFR shall be completed by March 15.

In order to achieve these goals, we start early in the engagement and complete as much of the planning and internal control testing as possible. This allows us to focus on the financial transactions after Town has closed its books.

The proposed segmentation of the engagement is as follows:

Phase	Partners	Supervisor in Charge	Supervisor	Senior & Staff	Total
Strategic Planning	15	30	16	40	101
Execution plan	30	50	40	110	230
Evaluation of Audit Results	30	15	4	0	49
Completion and Delivery	15	5	0	0	20
<b>Total</b>	<b>90</b>	<b>100</b>	<b>60</b>	<b>150</b>	<b>400</b>



The Annual audit work plan described on page 10 of the RFP will be available 30 days before we begin our strategic planning phase of the audit or before.

Typically the strategic planning phase of the audit would be performed for one week during the months of July, August or September. Due to the timing of the RFP we can perform the work as soon as the contract is awarded.



# DOCUMENTS



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

**LICENSE NUMBER**

AD64536

The ACCOUNTANCY PARTNERSHIP  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017

ALBERNI CABALLERO & FIERMAN, LLP  
4649 PONCE DE LEON BLVD  
SUITE 404  
CORAL GABLES FL 33146



ISSUED: 10/27/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1510270002012



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  - Governmental Audit Quality Center
  - Private Companies Practice Section
  - Tax Division
- Florida Institute of CPAs

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Suite 308  
Hollywood, FL 33020  
Telephone (854) 922-8866  
Fax (854) 922-8864  
[www.infantecops.com](http://www.infantecops.com)

## System Review Report

July 23, 2015

To the Partners of  
Alberni, Caballero & Fierman, LLP  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP (the firm) in effect for the year ended January 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP in effect for the year ended January 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Alberni, Caballero & Fierman, LLP has received a peer review rating of *pass*.

Infante & Company





American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

October 10, 2016

Maribel Casanova  
4649 PONCE DE LEON BLVD STE 404,  
CORAL GABLES, FL 33146-2121

Re: **Andrew S. Fierman**  
AICPA Account Number: 4679456

Dear Maribel Casanova,

This letter is to confirm **Andrew S. Fierman** is an active Regular Member of the AICPA. **Andrew S. Fierman** has been a member in good standing since 31-May-2007.

A member in good standing is an individual who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published in the AICPA periodical, *The CPA Letter*.<sup>\*</sup>

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

A handwritten signature in black ink, appearing to read "Peg McIntyre".

Peg McIntyre, CAE  
Vice President, Membership  
AICPA Member Service

America Counts on CPAs.  
Member Service: 888.777.7077, 9am-6pm ET, Monday-Friday; or [service@aicpa.org](mailto:service@aicpa.org)  
Thank you for your continued support.

*\*Please note that membership in the AICPA is not verification of CPA certification.*

## Licensee Details

### Licensee Information

Name: **FIERMAN, ANDREW S (Primary Name)**  
Main Address: **3203 SW 132 PLACE  
MIAMI Florida 33175**  
County: **DADE**  
  
License Mailing:  
  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC39267**  
Status: **Current,Active**  
Licensure Date: **03/21/2007**  
Expires: **12/31/2017**

### Special Qualifications      Qualification Effective

### Alternate Names

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October 4, 2016

RE: Andrew S. Fierman M80960

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since April 10, 2007. Our membership year is from July 1<sup>st</sup> to June 30<sup>th</sup> of each year. The Florida Institute of CPAs prides itself on being the premier organization representing over 15,000 Certified Public Accounts in the state and over 20,500 members

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197x1 or email us at [membership@ficpa.org](mailto:membership@ficpa.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner", is written over a light blue horizontal line.

Lynn Hepner  
Membership Development Manager  
[hepnerl@ficpa.org](mailto:hepnerl@ficpa.org)





# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

P.O. Box 10270 • 301 South Bronough Street, Suite 300 • Tallahassee, Florida 32302-2270

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### President

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Interim Finance Director

The Villages Community Development Districts

(352) 753-0421

[Sarah.Koser@DistrictGov.org](mailto:Sarah.Koser@DistrictGov.org)

### President - Elect

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Finance Bureau Chief

Southwest Florida Water Management District

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Deputy Treasurer/Clerk

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Clerk of the Circuit Court and Comptroller

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Clerk & Comptroller - Palm Beach County

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Chief Financial Officer

Osceola County Property Appraiser

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Audit Manager

Florida Auditor General - Tallahassee

(850) 412-2902

[marilynrosetti@aud.state.fl.us](mailto:marilynrosetti@aud.state.fl.us)

JEANNIE GARNER

Executive Director

October 5, 2016

The Florida Government Finance Officers Association hereby certifies that Andrew Fierman is in good standing with his membership. He has been a member of the FGFOA as of July 1, 2016.

If you require any further information to verify his good standing with the FGFOA, please do not hesitate to contact me.

Thank you,

*Merrily Bennett*

Merrily Bennett  
Executive Assistant



American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

October 10, 2016

Maribel Casanova  
4649 PONCE DE LEON BLVD STE 404,  
CORAL GABLES, FL 33146-2121

**Re: Nestor Caballero**  
**AICPA Account Number: 01629093**

Dear Maribel Casanova,

This letter is to confirm **Nestor Caballero** is an active Regular Member of the AICPA. **Nestor Caballero** has been a member in good standing since 31-Oct-1997.

A member in good standing is an individual who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published in the AICPA periodical, *The CPA Letter*.<sup>\*</sup>

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

A handwritten signature in black ink, appearing to read "Peg McIntyre".

Peg McIntyre, CAE  
Vice President, Membership  
AICPA Member Service

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Thank you for your continued support.

*\*Please note that membership in the AICPA is not verification of CPA certification.*

## Licensee Details

### Licensee Information

Name: **CABALLERO, NESTOR (Primary Name)**  
Main Address: **4649 PONCE DE LEON BLVD.  
SUITE 404  
CORAL GABLES Florida 33146**  
County: **DADE**  
License Mailing:

LicenseLocation: **4649 PONCE DE LEON BLVD.  
SUITE 404  
CORAL GABLES FL 33146**  
County: **DADE**

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC0030376**  
Status: **Current,Active**  
Licensure Date: **08/06/1997**  
Expires: **12/31/2016**

**Special Qualifications**      **Qualification Effective**

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October 4, 2016

RE: Nestor Caballero M48324

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since September 24, 1997. Our membership year is from July 1<sup>st</sup> to June 30<sup>th</sup> of each year. The Florida Institute of CPAs prides itself on being the premier organization representing over 15,000 Certified Public Accounts in the state and over 20,500 members

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197x1 or email us at [membership@ficpa.org](mailto:membership@ficpa.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Lynn Hepner  
Membership Development Manager  
[hepnerl@ficpa.org](mailto:hepnerl@ficpa.org)





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### President

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Interim Finance Director

The Villages Community Development Districts

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[Sarah.Koser@DistrictGov.org](mailto:Sarah.Koser@DistrictGov.org)

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Finance Bureau Chief

Southwest Florida Water Management District

(321) 796-7211 ext 4122

[Linda.Howard@swfwmd.state.fl.us](mailto:Linda.Howard@swfwmd.state.fl.us)

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Deputy Treasurer/Clerk

City of Tallahassee

(850) 891-8082

[Kent.Olson@talgov.com](mailto:Kent.Olson@talgov.com)

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Director of Finance

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Clerk of the Circuit Court and Comptroller

Pinellas County – CCC

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Justice Administrative Commission

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Organizational Program Manager

City of Boca Raton

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[ngasparri@myboca.us](mailto:ngasparri@myboca.us)

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Director of Finance

City of Edgewater

(386) 424-2400 ext. 1301

[jmckinney@cityofedgewater.org](mailto:jmckinney@cityofedgewater.org)

**SHANNON RAMSEY-CHESSMAN, CPA, CGFO**

Chief Operating Officer of Finance

Clerk & Comptroller – Palm Beach County

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[slramsey@mypalmbeachclerk.com](mailto:slramsey@mypalmbeachclerk.com)

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Chief Financial Officer

Osceola County Property Appraiser

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Audit Manager

Florida Auditor General - Tallahassee

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[marilynrosetti@aud.state.fl.us](mailto:marilynrosetti@aud.state.fl.us)

**JEANNIE GARNER**

Executive Director

October 5, 2016

The Florida Government Finance Officers Association hereby certifies that Nestor Caballero is in good standing with his membership. He has been a member of the FGFOA as of July 1, 2004.

If you require any further information to verify his good standing with the FGFOA, please do not hesitate to contact me.

Thank you,

*Merrily Bennett*

Merrily Bennett  
Executive Assistant



American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

October 10, 2016

Maribel Casanova  
4649 PONCE DE LEON BLVD STE 404,  
CORAL GABLES, FL 33146-2121

**Re: Enrique Llerena**  
**AICPA Account Number: 5703163**

Dear Maribel Casanova,

This letter is to confirm **Enrique Llerena** is an active Regular Member of the AICPA. **Enrique Llerena** has been a member in good standing since 30-Apr-2011.

A member in good standing is an individual who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published in the AICPA periodical, *The CPA Letter*.\*

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

A handwritten signature in black ink that reads "Peg McIntyre".

Peg McIntyre, CAE  
Vice President, Membership  
AICPA Member Service

America Counts on CPAs.  
Member Service: 888.777.7077, 9am-6pm ET, Monday-Friday; or [service@aicpa.org](mailto:service@aicpa.org)  
Thank you for your continued support.

*\*Please note that membership in the AICPA is not verification of CPA certification.*

## Licensee Details

### Licensee Information

Name: **LLERENA, ENRIQUE (Primary Name)**  
Main Address: **3035 SW 19TH TERRACE  
MIAMI Florida 33145**  
County: **DADE**  
  
License Mailing:  
  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC42193**  
Status: **Current,Active**  
Licensure Date: **03/01/2010**  
Expires: **12/31/2018**

**Special Qualifications**                      **Qualification Effective**

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October 4, 2016

RE: Enrique Llerena M78218

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since May 17, 2010. Our membership year is from July 1<sup>st</sup> to June 30<sup>th</sup> of each year. The Florida Institute of CPAs prides itself on being the premier organization representing over 15,000 Certified Public Accounts in the state and over 20,500 members

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197x1 or email us at [membership@ficpa.org](mailto:membership@ficpa.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner", is written over a light blue horizontal line.

Lynn Hepner  
Membership Development Manager  
[hepnerl@ficpa.org](mailto:hepnerl@ficpa.org)



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Interim Finance Director

The Villages Community Development Districts

(352) 753-0421

[Sarah.Koser@DistrictGov.org](mailto:Sarah.Koser@DistrictGov.org)

### President - Elect

**LINDA S. HOWARD, CPA, CTP, MBA**

Finance Bureau Chief

Southwest Florida Water Management District

(321) 796-7211 ext 4122

[Linda.Howard@swfwmd.state.fl.us](mailto:Linda.Howard@swfwmd.state.fl.us)

### Secretary - Treasurer

**KENT OLSON, CGFO**

Deputy Treasurer/Clerk

City of Tallahassee

(850) 891-8082

[Kent.Olson@talgov.com](mailto:Kent.Olson@talgov.com)

### DIRECTORS

**KIMBALL ADAMS, CPA**

Director of Finance

City of Largo

(727) 587-6747

[kadams@largo.com](mailto:kadams@largo.com)

**KEN BURKE, CPA**

Clerk of the Circuit Court and Comptroller

Pinellas County – CCC

(727) 464-3341

[kburke@pinellascounty.org](mailto:kburke@pinellascounty.org)

**ALTON "RIP" COLVIN, CPA, CGFO, CPM**

Executive Director

Justice Administrative Commission

(850) 488-2415

[rip.colvin@justiceadmin.org](mailto:rip.colvin@justiceadmin.org)

**NICOLE GASPARRI, CGFO**

Organizational Program Manager

City of Boca Raton

(561) 789-8236

[ngasparri@myboca.us](mailto:ngasparri@myboca.us)

**JONATHAN C. MCKINNEY, CGFO**

Director of Finance

City of Edgewater

(386) 424-2400 ext. 1301

[jmckinney@cityofedgewater.org](mailto:jmckinney@cityofedgewater.org)

**SHANNON RAMSEY-CHESSMAN, CPA, CGFO**

Chief Operating Officer of Finance

Clerk & Comptroller – Palm Beach County

(561) 355-4277

[slramsey@mypalmbeachclerk.com](mailto:slramsey@mypalmbeachclerk.com)

**JAMIE ROBERSON, CGFO**

Chief Financial Officer

Osceola County Property Appraiser

(407) 742-5172

[jrob@property-appraiser.org](mailto:jrob@property-appraiser.org)

**MARILYN D. ROSETTI, CPA**

Audit Manager

Florida Auditor General - Tallahassee

(850) 412-2902

[marilynrosetti@aud.state.fl.us](mailto:marilynrosetti@aud.state.fl.us)

**JEANNIE GARNER**

Executive Director

October 5, 2016

The Florida Government Finance Officers Association hereby certifies that Enrique Llerena is in good standing with his membership. He has been a member of the FGFOA as of May 23, 2011.

If you require any further information to verify his good standing with the FGFOA, please do not hesitate to contact me.

Thank you,

*Merrily Bennett*

Merrily Bennett  
Executive Assistant



American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

October 10, 2016

Maribel Casanova  
4649 PONCE DE LEON BLVD STE 404,  
CORAL GABLES, FL 33146-2121

**Re: Michael Barnett**  
**AICPA Account Number: 9138618**

Dear Maribel Casanova,

This letter is to confirm **Michael Barnett** is an active Regular Member of the AICPA. **Michael Barnett** has been a member in good standing since 31-Aug-2015.

A member in good standing is an individual who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published in the AICPA periodical, *The CPA Letter*.\*

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

A handwritten signature in black ink that reads "Peg McIntyre".

Peg McIntyre, CAE  
Vice President, Membership  
AICPA Member Service

America Counts on CPAs.  
Member Service: 888.777.7077, 9am-6pm ET, Monday-Friday; or [service@aicpa.org](mailto:service@aicpa.org)  
Thank you for your continued support.

*\*Please note that membership in the AICPA is not verification of CPA certification.*

## Licensee Details

### Licensee Information

Name: **BARNETT, MICHAEL GEORGE (Primary Name)**  
Main Address: **11921 SW 20TH STREET  
MIRAMAR Florida 33025**  
County: **BROWARD**  
  
License Mailing:  
  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC49054**  
Status: **Current,Active**  
Licensure Date: **09/11/2015**  
Expires: **12/31/2016**

**Special Qualifications**      **Qualification Effective**

### Alternate Names

### [View Related License Information](#)

### [View License Complaint](#)

**2601 Blair Stone Road, Tallahassee FL 32399** :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

The State of Florida is an AA/EEO employer. **Copyright 2007-2010 State of Florida. Privacy Statement**

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. \*Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.





October 4, 2016

RE: Michael George Barnett M96882

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since December 31<sup>st</sup>, 2011. Our membership year is from July 1<sup>st</sup> to June 30<sup>th</sup> of each year. The Florida Institute of CPAs prides itself on being the premier organization representing over 15,000 Certified Public Accounts in the state and over 20,500 members

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197x1 or email us at [membership@ficpa.org](mailto:membership@ficpa.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner", is written over a horizontal line.

Lynn Hepner  
Membership Development Manager  
[hepnerl@ficpa.org](mailto:hepnerl@ficpa.org)





# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

P.O. Box 10270 • 301 South Bronough Street, Suite 300 • Tallahassee, Florida 32302-2270

Telephone: (850) 222-9684 • Fax: (850) 222-3806 • Web Page: [www.fgfoa.org](http://www.fgfoa.org)

## 2016-2017 OFFICERS

### President

**SARAH KOSER, CPA, CGFO, CPFO**  
Interim Finance Director  
The Villages Community Development Districts  
(352) 753-0421  
[Sarah.Koser@DistrictGov.org](mailto:Sarah.Koser@DistrictGov.org)

### President - Elect

**LINDA S. HOWARD, CPA, CTP, MBA**  
Finance Bureau Chief  
Southwest Florida Water Management District  
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[Linda.Howard@swfwmd.state.fl.us](mailto:Linda.Howard@swfwmd.state.fl.us)

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Clerk of the Circuit Court and Comptroller  
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Director of Finance  
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[jmckinney@cityofedgewater.org](mailto:jmckinney@cityofedgewater.org)

**SHANNON RAMSEY-CHESSMAN, CPA, CGFO**  
Chief Operating Officer of Finance  
Clerk & Comptroller - Palm Beach County  
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[slramsey@mypalmbeachclerk.com](mailto:slramsey@mypalmbeachclerk.com)

**JAMIE ROBERSON, CGFO**  
Chief Financial Officer  
Osceola County Property Appraiser  
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**MARILYN D. ROSETTI, CPA**  
Audit Manager  
Florida Auditor General - Tallahassee  
(850) 412-2902  
[marilynrosetti@aud.state.fl.us](mailto:marilynrosetti@aud.state.fl.us)

**JEANNIE GARNER**  
Executive Director

October 5, 2016

The Florida Government Finance Officers Association hereby certifies that Michael Barnett is in good standing with his membership. He has been a member of the FGFOA as of May 12, 2015.

If you require any further information to verify his good standing with the FGFOA, please do not hesitate to contact me.

Thank you,

*Merrily Bennett*

Merrily Bennett  
Executive Assistant



# FORM OF AGREEMENT



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# TOWN OF MIAMI LAKES

## FORM OF AGREEMENT

We do not have any comments/questions regarding  
the Town's Agreement form



# FORMS/ AFFIDAVITS



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

**RFP 2016-46**

**PROPOSER INFORMATION FORM**

RFP TITLE: Independent Auditing Services RFP No. : 2016-46

Proposer: Alberni Caballero & Fierman, LLP

Name: Andrew S. Fierman, CPA

Address: 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, Florida 33146

FEIN #: 55-0912340 Florida Corporation No.: Not Applicable

Proposer's Contact Person: Andrew S. Fierman, CPA

Name: Alberni Caballero & Fierman, LLP

Title: Partner

Telephone #: (305) 680-5145 E-Mail: Andrew@acf-cpa.com

**Questionnaire:**

1. How many years has your company been in business? More than 40 years
2. How many years has your company been in business under its current name? Three years
3. Is your company a local office for a company, a division or subsidiary of a company? Yes        No X
4. If yes, provide the name and location of the company: Not applicable, our firm only has one office located in Coral Gables
5. If yes, where will the work be performed? Not applicable, our firm only has one office located in Coral Gables
6. Number of employees at office where work will be performed 25
7. What is the Proposers primary business? 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, Florida 33146
8. Primary markets served: Miami-Dade, Broward and Palm Beach Counties
9. Type of business: Partnership (such as corporation, S corporation, LLP, etc.)



10. State and date of incorporation: Not applicable as our firm is a partnership
11. Number of employees: 25
12. Has the company, its principals, officers or predecessor organization(s) been debarred or suspended from proposing by any governmental entity in the past 5 years? Yes ☐ No ☒
13. Has the company ever been convicted of a federal offense or moral turpitude: If yes, please explain: No
14. Have any litigation, claims or lawsuits (civil or criminal) been filed against your company in the past 5 years, If yes, identify all where your company has either settle or an adverse judgment has been issued against your company. Identify the year basis for the claim or judgment & settlement unless the value of the settlement is covered by a written confidentiality agreement. (use additional pages if necessary)
- There has not been any litigation, claims or lawsuits (civil or criminal) filed against the firm in the past 5 years.
15. To the best of your knowledge is your company or any officers of your company currently under investigation by any law enforcement agency or public entity. If yes, provide details:
- No
16. Has your company been assessed liquidated damages, had a contract terminated for default or convenience in the past five (5) years? Yes ☐ No ☒ (If yes, provide an attachment that provides an explanation of the project and an explanation.)
17. Has your company or predecessor company been involved in a bankruptcy (voluntary or involuntary), which has been filed by or against the Proposer, its parent or subsidiaries, during the past seven (7) years? Yes ☐ No ☒ (If yes, provide an attachment describing the disposition of each such petition.)

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

Alberni Caballero & Fierman, LLP

Name of Proposer

By: Andrew Fierman

Signature of Authorized Officer

October 12, 2016

Date

Andrew Fierman

Printed Name

Partner

Title

RFP 2016-46

PROPOSER'S EXPERIENCE FORM

Proposing Firm: Albemi Caballero & Fierman, LLP

Proposer shall complete a separate copy of this form for each contract required in order to meet the minimum qualification requirements as stipulated Section 4.5 of the RFP.

Contract Details:

Client Name: City of Aventura

Address of Client: 19200 W. County Club Drive, Aventura, Florida 33180

Type of Entity: Public ☒ Private ☐

Description of Work: Financial Audit, Pension Plan Audit, Charter School Audit, and Single Audit.

Total Value of Contract: \$ 49,000 (9/30/2015 Audit) Multiple Fund Sources: Yes N/A No ☐

Term of Contract (including effective date & no. of years): Audit of FYE ended 9/30/2015 and 9/30/2016 with three (3) one (1) year renewals

Option to Renew (OTR) years included: Yes ☒ No ☐ OTR years exercised: First option is for FYE 9/30/2017

Is the contract ongoing or completed? Contract is ongoing. The audit of FYE 9/30/2015 was completed within the agreed upon time line.

Services provided as prime contractor or subcontractor: Albemi Caballero & Fierman, LLP served as the prime and only contractor

Proposer's office location that performed the work under the contract: Coral Gables office

Did any of the Key Personnel proposed in the Response work on the contract: Yes ☒ No ☐

If yes, list the name(s): Andrew Fierman, Nestor Caballero and Yannick Ngendahayo

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

Albemi Caballero & Fierman, LLP

Firm Name

By:   
Signature of Authorized Officer

October 12, 2016  
Date

Andrew Fierman  
Printed Name

Partner  
Title

RFP 2016-46

## PROPOSER'S TEAM AND KEY PERSONNEL FORM

Proposer's Name: Albemi Caballero & Fierman, LLP

Proposer must provide a response to for all items below. The failure to provide the requested information may adversely impact the evaluation of the Response or render the Response non-responsive.

- Proposer shall complete the following chart, which is to be sorted by "Classification" for each of the Key Personnel. (If additional space is required use a separate page following the same format.

Name and Classification	Area of Responsibility	Years of Audit Experience	Years of Government Audit Experience	Number of hours to be assigned to performing the Services	In compliance with GAGAS CPE requirements (Yes/No)
Andrew S. Fierman, CPA	Areas described in the proposed engagement team section	14	14	50	Yes
Enrique Llerena, CPA	Areas described in the proposed engagement team section	10	10	20	Yes
Nestor Caballero, CPA	Areas described in the proposed engagement team section	20	20	20	Yes
Michael Barnett, CPA	Areas described in the proposed engagement team section	20	20	100	Yes
Yannick Ngendahayo	Areas described in the proposed engagement team section	10	10	60	Yes

2. In the space provided below explain the Proposer's ability and resources to substitute personnel with equal to or more qualifications as the Key Personnel they will substitute for, where required by attrition, turnover, or request by the Town.

Our Firm has a team of 25 professionals that are at the disposal of the Town. When responding to a request of proposal, we consider our current workload as well as the potential impact the new potential contract can have on our firm's ability to service our client's. We have the ability to service our current clients and provide the services required by the Town. Our quality of service is extremely important to our Firm and we are confident that we will exceed your expectations. Our firm provides the personalized approach and attention you expect to receive from a local firm combined with the extensive resources you would receive from a national firm.

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3. Provide the requested information for all audit engagement commitments for the Key Personnel during the Town's Audit Periods.

Name	Area of Responsibility	Commitment Hours	Client	Period of Engagement
Andrew	Review and presentation	75	Various	FYE 9/30/2016
Enrique	Review and presentation	50	Various	FYE 9/30/2016
Nestor	Review and presentation	65	Various	FYE 9/30/2016
Michael	Engagement administration	None - During the time scheduled for the audit of the Town, these professionals will dedicate 100% of their time to the town's audit.		
Yannick	Engagement administration			

By signing below Proposer certifies that the information contained in this Form is accurate and complete and confirms that the Key Personnel will be available and dedicated to the Services to be performed under the Agreement.

Albemi Caballero & Fierman, LLP

Firm Name

By:



Signature of Authorized Officer

October 12, 2016

Date



Printed Name

Partner

Title



# TOWN OF MIAMI LAKES

## PRICE PROPOSAL

The price proposal form requested in this section of the proposal has been submitted in a separate sealed envelop as required by page 19 of RFP 2016-46



**CERTIFICATE OF AUTHORITY  
(IF CORPORATION)**

I HEREBY CERTIFY that at a meeting of the Board of Directors of N/A - Albemi Caballero & Fierman is a partnership, a corporation organized and existing under the laws of the State of \_\_\_\_\_, held on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, a resolution was duly passed and adopted authorizing (Name) \_\_\_\_\_ as (Title) \_\_\_\_\_ of the corporation to execute proposals on behalf of the corporation and providing that his/her execution thereof, attested by the secretary of the corporation, is the official act and deed of the corporation. I further certify that said resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Secretary: \_\_\_\_\_ Print: \_\_\_\_\_

---

**CERTIFICATE OF AUTHORITY  
(IF PARTNERSHIP)**

I HEREBY CERTIFY that at a meeting of the Board of Directors of Albemi Caballero & Fierman, LLP, a partnership organized and existing under the laws of the State of Florida, held on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, a resolution was duly passed and adopted authorizing (Name) Andrew S. Fierman as (Title) Partner of the to execute proposals on behalf of the partnership and provides that his/her execution thereof, attested by a partner, is the official act and deed of the partnership.

I further certify that said partnership agreement remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Partner: Andrew S. Fierman Print: Andrew Fierman

---

**CERTIFICATE OF AUTHORITY  
(IF JOINT VENTURE)**

Joint ventures must submit their joint venture agreement indicating that the person signing the Proposal is authorized to sign RFP documents on behalf of the joint venture and submit the appropriate Certificate of Authority (corporate, partnership, or individual).

---

**CERTIFICATE OF AUTHORITY  
(IF INDIVIDUAL)**

I HEREBY CERTIFY that, I (Name) \_\_\_\_\_, individually and doing business as (d/b/a) N/A - Albemi Caballero & Fierman is a partnership (If Applicable) have executed and am bound by the terms of the Proposal to which this attestation is attached.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Signed: \_\_\_\_\_ Print: \_\_\_\_\_

## NOTARIZATION

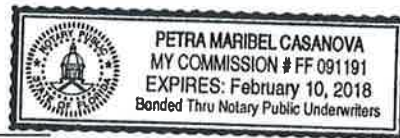
STATE OF Florida )

COUNTY OF Miami-Dade ) SS:

The foregoing instrument was acknowledged before me this 28 day of September, 2016, by Andrew S. Fierman, who is personally known to me or who has produced \_\_\_\_\_ as identification and who (did/did not) take an oath.

SIGNATURE OF NOTARY PUBLIC

STATE OF FLORIDA



PRINTED, STAMPED OR TYPED

NAME OF NOTARY PUBLIC

**RFP 2016-46**

**ADDENDUM ACKNOWLEDGEMENT FORM**

---

Listed below are the dates of issue for each Addendum received in connection with this RFP:

Addendum No. <u>1</u> ,	Dated <u>9/20/2016</u>
Addendum No. <u>2</u> ,	Dated <u>9/23/2016</u>
Addendum No. <u>3</u> ,	Dated <u>10/3/2016</u>
Addendum No. <u>4</u> ,	Dated <u>10/05/2016</u>
Addendum No. <u>5</u> ,	Dated <u>10/7/2016</u>
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____

5  
\_\_\_\_\_ No Addendum issued for this RFP

Firm's Name: Albemi Caballero & Fierman, LLP

Signature: 

Printed Name/Title: Andrew Fierman / Partner

## PROPOSER'S AFFIDAVIT

By executing this affidavit, Proposer discloses any personal or business relationship or past experience with any current Town employee or elected representative of the Town.

Proposer shall disclose to the Town:

- a) Any direct or indirect personal interests in a vendor held by any employee or elected representative of the Town.

None identified

Last name	First name	Relationship
Last name	First name	Relationship
Last name	First name	Relationship

- b) Any family relationships with any employee or elected representative of the Town.

None identified

Last name	First name	Relationship
Last name	First name	Relationship
Last name	First name	Relationship



Authorized Signature

October 12, 2016

Date

ANTI-KICKBACK AFFIDAVIT

STATE OF FLORIDA                                 }  
  }       SS:  
COUNTY OF MIAMI-DADE }

I, the undersigned, hereby duly sworn, depose and say that no portion of the sum herein bid will be paid to any employees of the Town of Miami Lakes, its elected officials, and \_\_\_\_\_ or its design consultants, as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

By: Andrew S. Fierman

Title: Partner

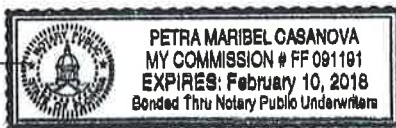
Sworn and subscribed before this

12 day of October, 2016



Notary Public, State of Florida

\_\_\_\_\_  
(Printed Name)



My commission expires: \_\_\_\_\_



**NON-COLLUSIVE AFFIDAVIT**

State of \_\_\_\_\_ }


} SS:


County of \_\_\_\_\_ }

Andrew S. Fierman being first duly sworn, deposes and says that:

- a) He/she is the Partner, (Owner, Partner, Officer, Representative or Agent) of Albemi Caballero & Fierman, LLP, the Bidder that has submitted the attached Proposal;
- b) He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
- c) Such Proposal is genuine and is not collusive or a sham Proposal;
- d) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Bidder, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from proposing in connection with such work; or have in any manner, directly or indirectly, sought by person to fix the price or prices in the attached Proposal or of any other Bidder, or to fix any overhead, profit, or cost elements of the Proposal price or the Proposal price of any other Bidder, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;
- e) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Bidder or any other of its agents, representatives, **owners, employees or parties in interest, including this affiant.**

Signed, sealed and delivered in the presence of:

  
Witness Jose C. Llerena

  
Witness Yannick Ngenda Kago

By: 

Andrew Fierman

(Printed Name)

Partner (Title)

**NON-COLLUSIVE AFFIDAVIT (CONTINUED)**

**ACKNOWLEDGMENT**

State of \_\_\_\_\_ )

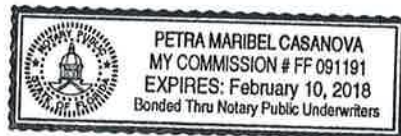
) SS:

County of \_\_\_\_\_ )

BEFORE ME, the undersigned authority, personally appeared Andrew S. Fierman to me well known and known by me to be the person described herein and who executed the foregoing Affidavit and acknowledged to and before me that \_\_\_executed said Affidavit for the purpose therein expressed.

WITNESS, my hand and official seal this 12 day of October, 2016.

My Commission Expires:



  
\_\_\_\_\_  
Notary Public State of Florida at Large

**SWORN STATEMENT ON PUBLIC ENTITY CRIMES  
SECTION 287.133(3)(a), FLORIDA STATUTES**

**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.**

1. This sworn statement is submitted to the Town of Miami Lakes

by Andrew S. Fierman, Partner

**[print individual's name and title]**

for Alberni Caballero & Fierman, LLP

**[print name of entity submitting sworn statement]**

whose business address is

4649 Ponce de Leon Blvd. Suite 404

Coral Gables, FL 33146

and (if applicable) its Federal Employer Identification Number (FEIN) is 55-0912340

(If the entity has no FEIN, include the Social Security Number of the individual

signing this sworn statement: \_\_\_\_\_ )

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)9g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods and services to be provided to any public entity or an agency or political subdivision of any other state or of the United States involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand than an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

a. A predecessor or successor of a person convicted of a public entity crime; or

b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, will be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months will be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and

agents who are active in the management of an entity.

6. Based on information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. **[Indicate which statement applies.]**

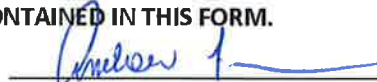
  X   Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, not any affiliate of the entity, has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

       This entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

       The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. **[attach a copy of the final order]**

**I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO**

**UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.**

  
Signature of Entity Submitting Sworn Statement

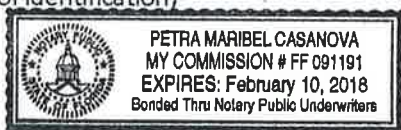
Sworn to and subscribed before me this   12   day of   October  , 20   16  .

  Personally known  

OR produced identification \_\_\_\_\_ Notary Public – State of \_\_\_\_\_

\_\_\_\_\_  
My commission expires \_\_\_\_\_

(type of identification)



  
(Printed, typed or stamped commissioned name notary public)

# CONFLICT OF INTEREST AFFIDAVIT

State of Florida }

} SS:

County of Miami Dade

Andrew S. Fierman being first duly sworn, deposes and says that he/she is the (Owner, Partner Officer, Representative or Agent) of Alberni Caballero & Fierman, LLP, the Bidder that has submitted the attached Bid/Proposal and certifies the following:

Bidder certifies by submitting its Bid that no elected official, committee member, or employee of the Town has a financial interest directly or indirectly in this transaction or any compensation to be paid under or through this transaction, and further, that no Town employee, nor any elected or appointed officer (including Town committee members) of the Town, nor any spouse, parent or child of such employee or elected or appointed officer of the Town, may be a partner, officer, director or proprietor of Bidder and further, that no such Town employee or elected or appointed officer, or the spouse, parent or child of any of them, alone or in combination, may have a material interest in the Bidder/Proposer. Material interest means direct or indirect ownership of more than 5% of the total assets or capital stock of the Bidder. Any contract award containing an exception to these above described restrictions must be expressly approved by the Town Council. Further, Bidder recognizes that with respect to this solicitation, if any Bidder violates or is a party to a violation of the ethics ordinances or rules of the Town, the provisions of Miami-Dade County Code Section 2-11.1, as applicable to Town, or the provisions of Chapter 112, part III, Fla. Stat., the Code of Ethics for Public Officers and Employees, such Bidder/Proposer may be disqualified from furnishing the goods or services for which the bid or proposal is submitted and may be further disqualified from submitting any future bids or proposals for goods or services to Town. The terms "Bidder" as used herein, include any person or entity making a bid herein to Town or providing goods or services to Town.

Bidder further certifies that the price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Bidder or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered in the presence of:

JOSE C. LERENA  
Witness

By: Andrew Fierman

Andrew Fierman

(Printed Name)

Partner

(Title)



*Andrew S. Fierman*

BEFORE ME, the undersigned authority, personally appeared \_\_\_\_\_ to me well known and known by me to be the person described herein and who executed the foregoing Affidavit and acknowledged to and before me that \_\_\_\_\_ executed said Affidavit for the purpose therein expressed.

WITNESS, my hand and official seal this 12 day of October, 2016.

My Commission Expires:

  
Notary Public State of Florida at Large



## DRUG-FREE WORKPLACE CERTIFICATION

Preference shall be given to businesses with drug-free workplace programs. Pursuant to Section 287.087, Florida Statutes, whenever two or more competitive solicitations that are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a response received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie responses will be followed if none of the tied providers has a drug free workplace program. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under proposal a copy of the statement specified in Subsection (1).
4. In the statement specified in Subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 894, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on any employee who is so convicted or require the satisfactory participation in a drug abuse assistance or rehabilitation program as such is available in the employee's community.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of applicable laws, rules and regulations.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

Alberni Caballero & Fierman, LLP

BUSINESS NAME

  
FIRM'S SIGNATURE



# ACKNOWLEDGEMENT OF ADDENDA



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



## Town of Miami Lakes

### RFP 2016-46 Independent Auditing Services, Addendum #1

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.

#### **Questions (6 of 6)**

1. What were the audit fees paid for FY 2015 and FY 2014 and did that include any special or additional billing?

**The Town paid \$44,000 in audit fees for FY 2014 and \$45,500 for FY 2015. In FY 2015, the Town paid an extra \$375 for the Youth Center 990-N. The Miami Lakes Foundation 990-N was included in the price.**

2. If additional billings were required, what were the services related?

**Information included in Answer to Question 1.**

3. Who will be the members of the selection committee?

**Please reference the attached appointment resolution.**

4. Will the Town be subject to a Federal Single Audit and/or a Florida Single Audit for FY 2016 and beyond?

**There is a great probability that the Town will be subject to a Federal/Florida Single Audit, especially beyond 2016.**

5. Can the current auditor, respond to this RFP? Is there a mandatory auditor rotation?

**Yes, the current auditor can respond. No, there is no legal requirement for the mandatory rotation of auditors.**

6. The RFP makes reference to the "Preparation of IRS 990-N tax returns for two non-profit organizations: Miami Lakes Town Foundation and Miami Lakes Youth Center Fund.". Could you please make the latest IRS-990N form submitted, available to us?

**Please see the attached IRS 990-N for the Miami Lakes Town Foundation. The latest IRS 990-N form for the Youth Center is being prepared for submission.**

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

Acknowledgement:

Andrew Fierman  
Name of Signatory  
Partner  
Title  
10/11/16  
Date

Andrew Fierman  
Signature  
Andrew Fierman  
Name of Proposer

Christina Semeraro, MPA, CPPB  
Procurement Manager



## Town of Miami Lakes

### RFP 2016-46 Independent Auditing Services, Addendum #2

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.

#### Clarifications

1. The answer to Question #1 of Addendum No. 1 has been clarified as follows:

**Both the Miami Lakes Foundation and the Youth Center 990's were separate from the audit price at \$375 each.**

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

Acknowledgement:

Andrew Fierman  
Name of Signatory  
Partner  
Title  
10/11/16  
Date

Andrew F.  
Signature  
Andrew Fierman  
Name of Proposer

Christina Semeraro, MPA, CPPB  
Procurement Manager





## Town of Miami Lakes

### RFP 2016-46 Independent Auditing Services, Addendum #3

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.

#### **Questions (3 of 3)**

1. On page 7 of 45 in section 2.15 "Execution of Response" it states that "Partnerships must furnish also furnish documentation demonstrating the partner's authority to sign on behalf of the partnership." Would the Town clarify what documentary evidence would be acceptable to meet this requirement?

**Answer:** Options include an affidavit of signatory authority executed by authorized agents of the respective firms involved in the partnership or other notarized articles establishing such authority.

2. On page 26 of 45 the Town is asking the following: "Multiple Fund Sources: Yes \_\_\_\_\_ No \_\_\_\_\_". Is this asking if the audit fee was allocated by the client to multiple funds?

**Answer:** Proposers can write "N/A" for this item as the information is not applicable to this procurement.

3. On Page 16 of 45 it states "Complete the Proposer's Qualifications form". Is this the same as the "Proposer's Experience Form"? If not, where would we be able to find the "the Proposer's Qualifications form"?

**Answer:** Please disregard the reference to a Proposer Qualifications Form, as it does not exist. The "Proposer Information Form" on RFP page 24 serves this purpose.

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

#### Acknowledgement:

Andrew Fierman  
Name of Signatory  
Partner  
Title  
10/11/16  
Date

Andrew Fierman  
Signature  
Alberici Consulting & Planning LLP  
Name of Proposer

Christina Semeraro, MPA, CPPB  
Procurement Manager



## Town of Miami Lakes

### RFP 2016-46 Independent Auditing Services, Addendum #4

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.

#### **Questions (1 of 1)**

1. Page 18 of 45 of the RFP indicates that there is a section 9 titled Forms/Affidavits that is required for the proposal. There are forms included in that section that are also requested in other sections of the proposal such as the Proposer Information Form that is requested in the proposer's qualifications section and the proposer experience form that is requested under the proposer's experience & past performance section. Would the Town like the forms repeated in section 9?

**Answer:** Forms listed on Page 18, Article 9 need to be provided only once per proposal; they do not need to be duplicated in multiple sections. The referenced Article is a listing of all the necessary forms required to be included in your proposal package.

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

#### Acknowledgement:

Andrew Freeman  
Name of Signatory  
Partner  
Title  
10/11/16  
Date

Andrew Freeman  
Signature  
Andrew Freeman & Partners, LLP  
Name of Proposer

Christina Semeraro, MPA, CPPB  
Procurement Manager



**Town of Miami Lakes**  
**RFP 2016-46 Independent Auditing Services, Addendum #5**  
**Closes: 11:00 AM EST Wednesday, October 12, 2016**

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.


**Questions (17 of 17)**

1. Can you provide a copy of the last auditor's contract?  
**Answer:** Available at the following link under "2011-15PSA" [http://miamilakes-fl.gov/index.php?option=com\\_content&view=article&id=148&Itemid=357](http://miamilakes-fl.gov/index.php?option=com_content&view=article&id=148&Itemid=357)
2. Please provide the auditor's last engagement letter.  
**Answer:** Reference attachment to this addendum.
3. Can you provide the audit reports for the last two fiscal years along with corresponding management letters?  
**Answer:** Available at the following link, scroll to the bottom of the page: [http://miamilakes-fl.gov/index.php?option=com\\_content&view=article&id=64&Itemid=348](http://miamilakes-fl.gov/index.php?option=com_content&view=article&id=64&Itemid=348)
4. How much were the audit fees for each year of the last contract period, or, at a minimum, for the last 3 years?  
**Answer:** Reference answer to #1 above, Page 22.
5. What is the budget for the FYE 2016 audit?  
**Answer:** \$52,175
6. Can the previous auditors bid again?  
**Answer:** Reference Addendum No. 1.
7. How long were the auditors in the field?  
**Answer:** Three weeks max.
8. What months were the auditors were in the field?  
**Answer:** Reference RFP Article 3.2A(b).
9. What were the auditor's total hours?  
**Answer:** Information not available.
10. Does the organization expect changes in federal, state or local funding that will impact reporting requirements?  
**Answer:** As referenced in RFP Section 3.2A(d), OMB 133 is what we are aware of at this time.
11. Has there been a change in finance/accounting department key personnel in the last two years?  
**Answer:** Not relevant.
12. Will staff or auditors be responsible for preparing the financial statements and notes, thereto?  
**Answer:** Refer to RFP Sections 3.2 and 3.3.

13. When will the books be closed and when will the auditors be able to get the final trial balance?  
**Answer:** Trial balance should be provided by the end of Dec. and first week of January.
14. Who will make up the selection committee?  
**Answer:** Reference Addendum No. 1.
15. For the original copy of the proposal, can electronic signatures be used?  
**Answer:** No. Reference RFP Article 2.15.
16. For the original and all other copies of the proposal, can digitally-certified signatures be used?  
**Answer:** No. Reference RFP Article 2.15.
17. Section 2.12 states "modification of, retyping, or any alterations to the Town Forms will result in the rejection of a Response as non-responsive". If we cross out the page numbers on the forms so that they correspond with our document, does that count as a modification?  
**Answer:** It would not constitute a "material" modification but it may create confusion during the review process so it should be avoided. Proposer's own page numbers can be placed in a different location, ie. Top right-hand corner of the page. Proposer does not need to replicate the entire RFP in their proposal packages.

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

Acknowledgement:

<u>Andrew Fierman</u>	<u></u>
Name of Signatory	Signature
<u>Deputy</u>	<u>Albert C. Fierman, LLC</u>
Title	Name of Proposer
<u>10/11/16</u>	
Date	

Christina Semeraro, MPA, CPPB  
Procurement Manager



**PRICE PROPOSAL FOR INDEPENDENT AUDITING SERVICES FOR THE**  
**TOWN OF MIAMI LAKES**

**RFP NO. 2016-46**

**For the Fiscal years ending September 30, 2016, 2017 and 2018**  
**October 12, 2016**

**Alberni Caballero & Fierman, LLP**  
4649 Ponce de Leon Boulevard, Suite 404  
Coral Gables, FL 33146

**Andrew S. Fierman, CPA Partner**  
andrew@acf-cpa.com  
T: 305.662.7272 F: 305.662.4266  
FEI# 55-0912340 CPA License#: AD64536

**AC&F**

**ALBERNI CABALLERO & FIERMAN, LLP**

ACCOUNTANTS • ADVISORS



**RFP 2016-46**  
**PRICE PROPOSAL FORM**

**A. Audit Price for Initial Agreement Term**

Proposer shall state its price for providing the required Services as stated in the RFP and in accordance with the Agreement terms and conditions. The price shall be exclusive of any additional services, which will be priced separately. Proposer shall provide a flat fixed fee price for each Fiscal Year (FY), which is inclusive of all costs as stipulated in Section 5.B.i. of the RFP.

1. Total Price for the FY ending September 30, 2016: \$ 42,000
2. Total Price for the FY ending September 30, 2017: \$ 43,000
3. Total Price for the FY ending September 30, 2018: \$ 44,000

**Combined Total Price for the Initial Agreement Term:** \$ 129,000

Total Amount written in words One hundred twenty nine thousand dollars

**B. Initial Agreement Term Hourly Rate for Additional Services**

Classification	FY Ending Sept. 30, 2016	FY Ending Sept. 30, 2017	FY Ending Sept. 30, 2018
Partner/Principal	\$163	\$167	\$172
Senior Manager	\$150	\$154	\$158
Manger	\$135	\$139	\$143
Senior Auditor	\$98 - \$117	\$100 - \$121	\$103 - \$124
Auditor	\$65	\$67	\$69
Jr. Auditor	N/A	N/A	N/A
Clerical Support*	N/A	N/A	N/A
Staff <sup>1</sup>	N/A	N/A	N/A
Staff <sup>2</sup>	N/A	N/A	N/A
Staff <sup>2</sup>	N/A	N/A	N/A

<sup>1</sup>For work directly related to the additional services & does not include such items as filing, processing, invoices or similar general work. <sup>2</sup> Staff position classification must be provided

**C. Audit Prices for Option to Renew Years**

1. Total Price for the FY ending September 30, 2019: \$ 45,800
2. Total Price for the FY ending September 30, 2020: \$ 47,000



**Continued-- PRICE PROPOSAL FORM**

**D. Option to Renew Term Hourly Rate for Additional Services**

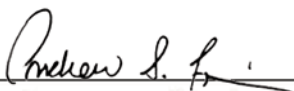
Classification	FY Ending Sept. 30, 2019	FY Ending Sept. 30, 2020
Partner/Principal	\$178	\$183
Senior Manager	\$162	\$166
Manger	\$147	\$151
Senior Auditor	\$107 - \$128	\$110 - \$132
Auditor	\$71	\$73
Jr. Auditor	N/A	N/A
Clerical Support*	N/A	N/A
Staff <sup>1</sup>	N/A	N/A
Staff <sup>2</sup>	N/A	N/A
Staff <sup>2</sup>	N/A	N/A

<sup>1</sup>For work directly related to the additional services & does not include such items as filing, processing, invoices or similar general work. <sup>2</sup>Staff position classification must be provided

By signing below Proposer certifies that the information contained in its Price Proposal includes all costs for the Project. The Town at its sole discretion may negotiation with the elements of the Fee with the Proposer.

Alberni Caballero & Fierman, LLP

Firm Name

By:   
Signature of Authorized Officer

October 12, 2016

Date

10/12/2016

Printed Name

Partner

Title